



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 28, 2011

William B. Noon  
Vice President and Chief Financial Officer  
eLoyalty Corporation  
150 Field Drive, Suite 250  
Lake Forest, Illinois 60045

**Re: eLoyalty Corporation**  
**Form 10-K for the Fiscal Year Ended December 26, 2009**  
**Filed March 10, 2010**

**Form 10-Q for the Quarterly Period Ended June 26, 2010**  
**Filed August 5, 2010**

**File No. 000-27975**

Dear Mr. Noon:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Duc Dang  
Attorney-Advisor