

Room 4561

May 4, 2010

Dennis Harkins  
President, Chief Financial Officer and Secretary  
Zanett, Inc.  
635 Madison Avenue, Floor 15  
New York, NY 10022

**Re:   Zanett, Inc.**  
**Revised Preliminary Proxy Statement on Schedule 14A**  
**Filed May 4, 2010**  
**File No. 001-32589**

Dear Mr. Harkins:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel

cc:    Via facsimile at (215) 988-2757  
      Matthew M. McDonald  
      Drinker Biddle & Reath LLP