

Mail Stop 4561  
Via Mail and Facsimile to (508) 366-9901

October 20, 2009

Paul D. Tutun, Esq., General Counsel  
Virtusa Corporation  
2000 West Park Drive  
Westborough, Massachusetts 01581

**Re: Virtusa Corporation  
Form 10-K for Fiscal Year Ended March 31, 2009  
Filed May 29, 2009  
File No. 001-33625**

Dear Mr. Tutun:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Barbara C. Jacobs  
Assistant Director