



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

April 25, 2017

Kris Canekeratne  
Chairman and Chief Executive Officer  
Virtusa Corporation  
2000 West Park Drive  
Westborough, MA 01581

**Re: Virtusa Corporation**  
**Form 10-K for the fiscal year ended March 31, 2016**  
**Filed May 27, 2016**  
**File No. 001-33625**

Dear Mr. Canekeratne:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Craig D. Wilson

Craig D. Wilson  
Sr. Asst. Chief Accountant  
Office of Information Technologies  
and Services