



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

December 17, 2008

Mr. Ram Mukunda  
President and CEO  
India Globalization Capital, Inc.  
4336 Montgomery Ave.  
Bethesda, MD 20814

RE: **Form 8-K Item 4.01 filed May 8, 2008**  
**Form 8-K/A Item 4.01 filed May 22, 2008**  
**File #1-32830**

Dear Mr. Mukunda:

We have reviewed your filings and have the following comments. Where indicated, we think you should revise your documents in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone number listed at the end of this letter.

1. As noted in our comment letter dated May 14, 2008, the audit firm Yoganandh and Ram is not recognized by the staff of the SEC. Foreign auditors that wish to practice before the SEC are expected to demonstrate their knowledge and experience in applying U.S. GAAP, PCAOB Standards, SEC financial reporting rules and SEC requirements prior to inclusion of their audit reports in SEC filings. The demonstration of an auditor's knowledge and experience in advance of filing generally applies to all financial statements presented in SEC filings, including financial statements provided pursuant to Rule 3-09 of Regulation S-X. Please note that registration with the PCAOB does not supercede existing means by which a firm demonstrates its knowledge and experience in applying US GAAP, PCAOB Standards, SEC financial reporting rules and SEC independence requirements. You may refer to the International Reporting and Disclosure Issues Outline available on our website at the following location for additional information:  
[http://www.sec.gov/divisions/corpfin/internatl/cfirdissues1104.htm#P313\\_42976](http://www.sec.gov/divisions/corpfin/internatl/cfirdissues1104.htm#P313_42976). It appears that Yoganandh and Ram has not yet completed this process; as such, they

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should either inquire with Kevin Stout, Staff Accountant, in the Office of the Chief Accountant (202-551-5930) or you should engage a new accounting firm. Note that you would be required to file another Item 4.01 8-K announcing the new change in accountants. In addition, the new accounting firm would need to re-review the Forms 10-Q for the periods ended June 30, 2008 and September 30, 2008, since these filings were reviewed by an accounting firm that has not completed the credentialing process. Please advise.

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Please file your supplemental response via EDGAR in response to these comments within 5 business days of the date of this letter. Please note that if you require longer than 5 business days to respond, you should contact the staff immediately to request additional time. You may wish to provide us with marked copies of each amended filing to expedite our review. Direct any questions regarding the above to the undersigned at (202) 551-3866.

Sincerely,

Jeffrey Gordon  
Staff Accountant