



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

February 5, 2009

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 completed our review of your Form 8-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3866.

Sincerely,

Jeffrey Gordon
Staff Accountant