



DIVISION OF  
CORPORATION FINANCE

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

December 3, 2008

**Via Facsimile (852-30159354) and Mail**

Akiko Mikumo, Esq.  
Weil, Gotshal & Manges LLP  
29/F, Gloucester Tower, The Landmark  
15 Queen's Road Central  
Hong Kong

**Re: eTelecare Global Solutions, Inc.  
Amended Schedule 13E-3  
File No. 005-82854  
Filed November 25, 2008 by EGS Acquisition Co LLC et. al.**

**Schedule TO-T/A  
File No. 005-82854  
Filed November 25, 2008 by EGS Acquisition Co LLC et. al.**

Dear Ms. Mikumo:

We have reviewed your filings and have the following comments.

**Offer to Purchase**

Acceptance for Payment, page 47

1. We note that financial intermediaries will be paid a fee for each common share into the offer. Note that we object to any such fees paid as to securities held by such intermediaries for their own account. *See* Rule 14d-10(a)(2). Please confirm your understanding on a supplemental basis, and tell us how you will be able to determine whether or not securities are tendered by the intermediary for its own account.

Certain Information Concerning the Company, page 66

2. We reissue comment 15 with respect to book value.

Application to Sell Common Shares

3. We reissue comment 18, in which we requested that you **revise** this document.

Akiko Mikumo, Esq.  
Weil, Gotshal & Manges LLP  
December 3, 2008  
Page 2

Closing Comments

Please direct any questions to me at (202) 551-3619. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

Daniel F. Duchovny  
Special Counsel  
Office of Mergers & Acquisitions