

Mail Stop 4561

February 1, 2007

VIA USMAIL and FAX (972) 868-0267

Mr. Kannan Ramasamy
President and Chief Executive Officer
Aegis Communications Group, Inc.
8001 Bent Branch Drive
Irving, Texas 75063

**Re: Aegis Communications Group, Inc.
Form 10-K for the year ended 12/31/2005
Filed on 3/31/2006
File No. 000-14315**

Dear Mr. Kannan Ramasamy:

We issued comments to you on the above captioned filing on November 2, 2006. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by February 15, 2007 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by February 15, 2007, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact Wilson K. Lee, at (202) 551-3468 or me, at (202) 551-3414 if you have questions.

Kannan Ramasamy
Aegis Communications Group, Inc.
February 1, 2007
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Sincerely,

Jorge Bonilla
Senior Staff Accountant