

Mail Stop 4561

March 9, 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 have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jorge Bonilla  
Senior Staff Accountant