

October 27, 2006

Room 4561

Mr. William McHale
Chief Financial Officer
Infocrossing, Inc.
2 Christie Heights Street
Leonia, NJ 07605

**Re: Infocrossing, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed March 15, 2006
File No. 000-20824**

Dear Mr. McHale:

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

Sincerely,

Craig Wilson
Senior Assistant Chief Accountant