



DIVISION OF  
CORPORATION FINANCE

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

December 15, 2010

Mr. Jack Abuhoff  
Chairman of the Board,  
Chief Executive Officer and President  
Innodata Isogen, Inc.  
Three University Plaza  
Hackensack, New Jersey 07601

**Re: Innodata Isogen, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 11, 2010**  
**File No. 000-22196**

Dear Mr. Abuhoff:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief