

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

Mail Stop 3720

August 12, 2009

Mr. Vincent A. Paccapaniccia Chief Financial Officer ICT Group, Inc. 100 Brandywine Boulevard Newtown, PA 18940

Re: ICT Group, Inc.

Form 10-K for Fiscal Year Ended December 31, 2008

Filed March 16, 2009 File No. 0-20807

Dear Mr. Paccapaniccia:

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

Sincerely,

Larry Spirgel Assistant Director