



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-5546

January 24, 2008

Via U.S. Mail

Vikram Gulati
Chief Executive Officer
Intelligroup, Inc.
499 Thornall Street
Edison, NJ 08837

Re: Intelligroup, Inc.
Form 10-F for Fiscal Year Ended December 31, 2006
Filed March 29, 2007
Response Letter Dated January 18, 2008
File No. 0-20943

Dear Mr. Gulati:

We refer you to our comment letter dated December 21, 2007, regarding your services in the Middle East. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Barbara Jacobs
Assistant Director
Division of Corporation Finance