

Mail Stop 4561
via fax: (609) 810-7447

September 15, 2009

Mr. Vikram Gulati
Chief Executive Officer
Intelligroup, Inc.
5 Independence Way
Suite 220
Princeton, NJ 08540

Re: Intelligroup, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 20, 2009
File No. 0-20943

Dear Mr. Gulati:

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,

Kathleen Collins
Accounting Branch Chief