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