

Mail Stop 3561

January 20, 2010

Amit Shashank, Esq.  
Vice President, General Counsel and Secretary  
ExlService Holdings, Inc.  
350 Park Avenue  
New York, NY 10022

**Re: ExlService Holdings, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed March 16, 2009  
File No. 1-33089**

Dear Mr. Shashank:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director