

December 15, 2020

Maurizio Nicolelli
Chief Financial Officer
ExlService Holdings, Inc.
320 Park Avenue, 29th Floor
New York, New York 10022

Holdings, Inc.

Year Ended December 31, 2019
2020

Re: ExlService

Form 10-K for the
Filed February 27,
File No. 001-33089

Dear Mr. Nicolelli:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Trade & Services