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November 5, 2008

Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.W.
Washington, D.C. 20549

Attn: Mauri Osherooff, Associate Director
Christina Chalk, Senior Special Counsel, Office of Mergers & Acquisitions
Daniel Duchovny, Special Counsel, Office of Mergers & Acquisitions

Re: EGS Acquisition Co LLC – Offer for All Outstanding
Common Shares and ADSs of eTelecare Global Solutions, Inc.

Dear Ms. Osherooff, Ms. Chalk and Mr. Duchovny:

We are writing on behalf of our client, EGS Acquisition Co LLC (“EGS”), a Delaware limited liability company, in connection with its proposed acquisition of eTelecare Global Solutions, Inc., a corporation organized under the laws of the Philippines (“eTelecare”).

We have acted as Philippine legal advisers to EGS in connection with the proposed offer by EGS (or its permitted assignee under the terms of the Acquisition Agreement) to acquire all of the outstanding common shares including those represented by American Depositary Shares, of eTelecare as described in and on the terms set out in, *inter alia*, an exemptive relief letter dated November 5, 2008, sent to the US Securities and Exchange Commission (the “SEC”) by Akiko Mikumo of Weil, Gotshal & Manges, LLP (the “Exemptive Relief Letter”). We understand that in connection with the Exemptive Relief Letter the SEC has requested a letter confirming certain statements relating to Philippine law, regulation and practice as set out in the Exemptive Relief Letter. A copy of the Exemptive Relief Letter is attached hereto.

We have reviewed the Exemptive Relief Letter and confirm that the statements of Philippine law, regulation and practice included in the Exemptive Relief Letter (the “Philippines Statements”) are fair and accurate summary of such law, regulation and practice and, in our view, complete for the purpose of the Exemptive Relief Letter.

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We note the following:

(a) The Philippines Statements consist of summaries of relevant matters of Philippine law and regulation or, as the case may be, Philippine practice and should not be construed as a comprehensive description of all law, rules and regulations.

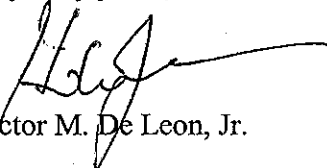
(b) This letter is rendered solely in connection with the Exemptive Relief Letter and is addressed only to the SEC. It may not be relied upon by anyone for any reason, except by the SEC for the purpose of reviewing the Exemptive Relief Letter. We do not accept any liability to anyone in connection with the matters addressed in this letter.

(c) Except as set out below, this letter may not be reproduced, referred to or quoted in any offering materials, disclosure materials or printed matter, except as expressly provided herein.

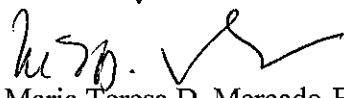
(d) We consent to this letter being attached to the Exemptive Relief Letter.

(e) This letter is limited to matters of Philippine law, regulation and practice as applied by the Philippine SEC and the Philippine courts and published and in effect on the date of this letter. We are members of the Philippine Bar and, in rendering this letter, we do not pass (expressly or by implication) on the laws of any jurisdiction other than the Philippines. This letter is given on the basis that all matters relating to it will be governed by, and that it (including all terms used in it) will be construed in accordance with, Philippine law.

Very truly yours,



Hector M. De Leon, Jr.



Maria Teresa D. Mercado-Ferrer