V. Balakrishnan Chief Financial Officer Infosys Technologies Limited Electronics City Hosur Road, Bangalore Karnataka, India 560 100

Re: Infosys Technologies Limited

Form 20-F for the fiscal year ended March 31, 2008

Filed April 30, 2008 File No. 000-25383

Dear Mr. Balakrishnan:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian Accounting Branch Chief