

May 25, 2007

Mail Stop 4561

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Mr. K.V. Kamath
Managing Director and Chief Executive Officer
ICICI Bank Limited
ICICI Bank Towers
Bandra-Kurla Complex
Mumbai 40051, India

**Re: ICICI Bank Limited
Form 20-F for the Fiscal Year Ended March 31, 2006
File No. 1-15002**

Dear Mr. Kamath:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Hugh West
Accounting Branch Chief