



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
WASHINGTON, D.C. 20549-7010

Room 4561

February 13, 2007

Mr. Suresh C. Senapaty
Chief Financial Officer
Doddakannelli
Sarjapur Road
Bangalore, Karnataka 560035, India

Re: Wipro Limited
Form 20-F for the Fiscal Year Ended March 31, 2006
Filed June 22, 2006
Form 6-K Filed August 14, 2006
File No. 1-16139

Dear Mr. Senapaty:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Brad Skinner
Accounting Branch Chief