

Mail Stop 4561

February 3, 2009

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

**Re: Wipro Limited**  
**Form 20-F for Fiscal Year Ended March 31, 2008**  
**Filed May 30, 2008**  
**File No. 001-16139**

Dear Mr. Senapaty:

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,

Mark Kronforst  
Accounting Branch Chief