

Mail Stop 4561

August 17, 2009

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

**Re: Wipro Limited  
Form 20-F for the Fiscal Year Ended March 31, 2009  
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,

Patrick Gilmore  
Accounting Branch Chief