



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

October 31, 2019

Jatin Pravinchandra Dalal
Chief Financial Officer and Sr. Vice President
Wipro Limited
Doddakannelli, Sarjapur Road
Bangalore, Karnataka 560035, India

Re: Wipro Limited
Form 20-F for the Fiscal Year March 31, 2019
Filed June 11, 2019
File No. 001-16139

Dear Mr. Dalal:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Raj S. Judge, Esq.