

Via Facsimile and U.S. Mail  
Mail Stop 6010

May 9, 2006

Mr. V.S. Vasudevan  
Chief Financial Officer  
Dr. Reddy's Laboratories Limited  
7-1-27, Amerpeet  
Hyderabad, Andhra Pradesh 500 016  
India

**Re: Dr. Reddy's Laboratories, Ltd.  
Form 20-F for the Fiscal Year Ended March 31, 2005  
File No. 001-15182**

Dear Mr. Vasudevan:

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

Sincerely,

Joseph J. Roesler  
Accounting Branch Chief