

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 4, 2008

Mr. Saumen Chakraborty  
Chief Financial Officer  
Dr. Reddy's Laboratories Limited  
7-1-27, Ameerpet  
Hyderabad, Andhra Pradesh 500 016, India

**Re: Dr. Reddy's Laboratories Limited  
Form 20-F for the Year Ended March 31, 2007  
Filed September 26, 2007  
File No. 001-15182**

Dear Mr. Chakraborty:

We have completed our review of your Form 20-F and have no further comments at this time. Please contact Sonia Barros at (202) 551-3655 or Suzanne Hayes at (202) 551-3675 with any questions.

Sincerely,

Jeffrey P. Riedler  
Assistant Director

cc: Sara Hanks, Esq.  
Clifford Chance US LLP  
31 West 52nd Street  
New York, New York 10019