

Mail Stop 4561
Via facsimile 617-914-8200

March 7, 2008

Mr. Narendra K. Patni
c/o Mr. Gaurav Agarwal
Patni Computer Systems, Inc.
One Broadway
Cambridge, MA 02142

**Re: Patni Computer Systems Limited
Form 20-F for the year ended December 31, 2006
Filed June 29, 2007
Forms 6-K filed February 8, 2007, April 26, 2007, July 26, 2007 and
November 1, 2007
File No. 1-32692**

Dear Mr. Patni:

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,

Kathleen Collins
Accounting Branch Chief