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March 28, 2007

Nancy M. Morris  
Secretary  
Securities and Exchange Commission  
100 F Street, N.E.,  
Washington, D.C. 20549 - 1090

Subject: File No. S7-03-07 - Universal Internet Availability of Proxy Materials

Dear Ms. Morris,

We refer to the Securities and Exchange Commission Release Nos. 34 – 55147; IC – 27672; File No. S7-03-07 through which the Commission has sought comments from the public regarding its proposed rule on Universal Internet Availability of Proxy Materials (“the Proposed Rules”). Under the Proposed Rules, the Commission has proposed that shareholders may elect to avail of proxy materials required to be furnished under the Commission’s proxy rules by accessing a specified publicly-accessible internet web site. The Commission has proposed to make the Universal Internet Availability amendments effective for large accelerated filers on January 1, 2008, and for all other issuers on January 1, 2009.

We are a Foreign Private Issuer (“FPI”) incorporated in India and having our registered office in Bangalore, India. Through this submission, we wish to draw to the attention of the Commission certain aspects in the Proposed Rule that affect the ability of FPIs, especially those based in India, to effectively utilize and benefit from the Proposed Rules. In this context, we wish to bring to the attention of the Commission the following:

**Advancement in date for Voluntary Compliance**

Under the Proposed Rules, the Commission has proposed that issuers and other soliciting persons may begin complying with a voluntary model on July 1, 2007. Accordingly, US domestic filers would be able to utilize the benefits under the Proposed Rules, with effect from the conclusion of their current financial year. In contrast, it is relevant to note that the financial year end for FPIs based in India is March 31 of each year. Further, under Indian law, there is an obligation on companies to send notices to shareholders approximately 25 days in advance of a general meeting. Most of the leading Indian companies therefore hold their annual general meetings in June or July every year. As a result, given the effective date of July 1, 2007, for voluntary compliance, FPIs based in India will, unlike domestic issuers, be unable to voluntarily comply with the Proposed Rules in the current



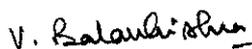
financial year. It is therefore our submission that the Commission make allowance for FPIs seeking to be voluntary early compliers to take advantage of the Proposed Rule with effect from April 1, 2007. By allowing FPIs to do so, the treatment of FPIs would be at par with the treatment proposed for domestic issuers and will foster an atmosphere of better corporate governance on a global scale.

#### Scope of "Proxy Materials"

The second item that we wish to bring to the attention of the Commission relates to the definition of "proxy materials". Under the Proposed Rules, "proxy materials" include proxy statements on Schedule 14A, proxy cards, information statements on Schedule 14C, annual reports to security holders required by Rules 14a-3 and 14c-3 of the Exchange Act, notices of shareholder meetings, additional soliciting materials, and any amendments to such materials. Currently, our Underwriting Agreement and Depositary Agreements require us to furnish all documents that we furnish our shareholders in India to holders of American Depositary Receipts ("ADR Holders"). It is our submission that FPIs be also allowed to take advantage of the Proposed Rules not only for sending proxy materials but also for other shareholder communications that we have to send to ADR Holders to ensure equal information access. For instance, under Indian law, we are required to furnish all of our shareholders with the Indian Annual Report and consequently required to furnish all ADR Holders these documents. We have approximately 65,000 ADR holders and our Indian Annual Reports extends to about 200 pages. Given this, an expansion of the current definition of "proxy materials" to include all documents that we are required to furnish to our shareholders in India would greatly serve to reduce our burden while at the same time, address the object of the new rule to reduce paperwork. To this end, it is also our submission that the Commission makes allowance for posting the E-proxy notice on the Depositary's website in addition to the company's website to ensure broader participation.

We believe that the above amendments would help the Commission meet its intent of enhancing the ability of investors to make informed voting decisions and to expand use of the Internet to lower costs.

Yours truly,



V. Balakrishnan,  
Chief Financial Officer  
Infosys Technologies Limited