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9 February 2011

U.S. SECURITIES AND EXCHANGE COMMISSION
100 F STREET, N.E.
WASHINGTON, D.C. 20549

ATTENTION:

MICHELE M. ANDERSON, CHIEF
CHRISTINA E. CHALK, SENIOR SPECIAL COUNSEL
MELLISSA C. DURU, SPECIAL COUNSEL
OFFICE OF MERGERS AND ACQUISITIONS
DIVISION OF CORPORATION FINANCE

Re: **Partial Tender Offer for Shares of Patni Computer Systems Limited**

Ladies and Gentlemen:

We refer to the letter, dated February 9, 2011 (the "**Letter**"), sent to the US Securities and Exchange Commission (the "**SEC**") by Joshua N. Korff, a partner of the firm Kirkland & Ellis LLP, on behalf of iGate Corporation, a Pennsylvania corporation, Pan-Asia iGATE Solutions, a company incorporated under the laws of Mauritius, and iGATE Global Solutions Limited, a company organized under the laws of India (collectively, the "**Purchaser**") with respect to mandatory cash tender offer to purchase the shares of Patni Computer Services Limited, a public limited company organized under the laws of India (the "**Company**"), referred to as public offer under Indian Law (the "**Open Offer**"). In the Letter, the Company and the Purchaser requested that the staff of the Division of Corporation Finance of the SEC grant exemptive relief to the Company and the Investor from certain rules under the Securities Exchange Act of 1934, as amended, that may be applicable to the Company and the Purchaser when the Purchaser, following the acquisition of shares of the Company, makes an Open Offer.

We are acting as the Indian legal advisers to the Purchaser in connection with the Open Offer. We understand that in connection with the Letter the SEC has requested a letter confirming the statements relating to **Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 1997 ("Takeover Regulations")** as set out in the Letter (the "**Indian Statements**"). A copy of the Letter is attached hereto.

We have reviewed the Letter and confirm that the Indian Statements are fair, accurate and complete summaries of the Takeover Regulations.

We note the following:

- (a) The Indian Statements consist of summaries of relevant matters of Takeover Regulations and should not be construed as a comprehensive description of all law, rules and regulations.
- (b) Except as set out below, this letter may not be reproduced, referred to or quoted in any offering materials, disclosure materials or printed matter.

- (c) We consent to this letter being attached to the Letter.
- (d) This letter is limited to matters of Indian law, regulation and practice as applied by the Indian regulatory authorities and Indian courts and published and in effect on the date of this letter. We are members of the Bar Council of India and, in rendering this letter, we do not pass (expressly or by implication) on the laws of any jurisdiction other than India.

Yours faithfully,



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