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May 25, 2012

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: Delisting Offer of Patni Computer Systems Limited

Dear Mss. Anderson, Chalk and Duru:

We are writing on behalf of iGATE Corporation, a Pennsylvania corporation, and its subsidiaries, 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 “**Promoters**”), regarding their intention to commence a subsequent offering period (the “**Subsequent Offering Period**”) to acquire and delist (a) the remaining outstanding equity shares, par value of Rs. 2 (the “**Shares**”) of its majority-owned subsidiary, Patni Computer Systems Limited, a public limited company organized under the laws of India (“**Patni**”) from the Bombay Stock Exchange Ltd (the “**BSE**”) and the National Stock Exchange of India Limited (the “**NSE**” and, together with the BSE, the “**Indian Stock Exchanges**”) and (b) the American Depositary Shares (“**ADSs**”), each representing two Shares, listed on the New York Stock Exchange (the “**NYSE**”) (clauses (a) and (b), collectively, the “**Delisting Offer**”). The Promoters’ objective in making the Delisting Offer is to obtain 100% ownership of Patni while providing the “public shareholders” (as defined below) of Patni with the ability to exit fully from the Shares of Patni at a price of Rs. 520 per Share, which is the same consideration that was paid during the initial offering period of the Delisting Offer in India (the “**Initial Offering Period**”).

On March 14, 2012, the Promoters published a public announcement in India to the public shareholders of Patni commencing the Delisting Offer to acquire all outstanding Shares held by such holders in accordance with the (Delisting of Equity

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Shares) Regulations, 2009 (the “**Delisting Regulations**”)¹ of the Securities and Exchange Board of India (the “**SEBI**”) and on the terms and subject to the conditions set forth in the public announcement and a bid letter dated March 14, 2012 (the “**Bid Letter**”). In accordance with the Delisting Regulations, such public shareholders proposed a discovered price of Rs. 520 per Share. On April 10, 2012, after expiration of the Initial Offering Period, the Promoters published a public announcement in India to accept the discovered price of Rs. 520 per Share (the “**Final Price**”), to accept all the bids at or below the Final Price and to announce the results of the Initial Offering Period. On April 13, 2012, the Promoters completed the payment of the Final Price to the public shareholders who had validly tendered their Shares at or below the Final Price.

As required by Regulation 21 of the Delisting Regulations, the Promoters intend to commence a Subsequent Offering Period on May 28, 2012, for the public shareholders of Patni who did not participate during the Initial Offering Period or whose Shares were not accepted during the Initial Offering Period, to purchase the Shares at the Final Price for a period of one year following the date of the delisting of the Shares from the Indian Stock Exchanges.

The Promoters will commence the Subsequent Offering Period for ADS holders, who exchange their ADSs for the underlying Shares, and U.S. holders of Shares who can tender such Shares at the Final Price. The Subsequent Offering Period in the United States will be in compliance with the applicable requirements of Sections 13(e) and 14(d) of the Securities Exchange Act of 1934 (the “**Exchange Act**”) of the U.S. Securities and Exchange Commission (the “**Commission**”) and Rule 13e-3 and Regulations 14D and 14E promulgated thereunder, other than the relief requested in this letter. The cash consideration to be paid to ADS holders, who exchange the ADSs for the underlying Shares, and U.S. holders of Shares who tender such Shares during the Subsequent Offering Period in the United States may be paid, at the holder’s option, in U.S. dollars (after being converted at the U.S. dollar spot rate against the Indian exchange rate on the day on which funds are received from the Promoters by the receiving agent or its custodian). The Promoters will pay the administrative fees and expenses of converting Indian Rupees to U.S. dollars during the Subsequent Offering Period such that no fees will be payable by U.S. holders or ADS holders, who exchange their ADSs for the underlying Shares.

Background Concerning the Promoters and Patni

The Promoters

iGATE Corporation is a Pennsylvania corporation listed on the NASDAQ Global Select Market, with its registered office at Park West Two - Suite 401, 2000 Cliff Mine Road, Pittsburgh, PA 15275. iGATE Corporation is the parent company of Pan-Asia iGATE Solutions and iGATE Global Solutions Limited. iGATE Corporation is an

¹ The statements in this letter as to matters of Indian law have been made on the basis of advice provided by AZB & Partners, an Indian law firm.

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outsourcing service provider of integrated end-to-end offshore centric information technology (“IT”) and IT-enabled operations solutions and services. iGATE Corporation employs an offshore/nearshore delivery model with over 26,000 employees worldwide and has operations in India, Canada, the United States, Europe, Mexico, Singapore, Malaysia, Japan, China, Turkey, United Arab Emirates, Romania and Australia.

Pan-Asia iGATE Solutions is an unlisted company incorporated under the laws of the Republic of Mauritius, with its registered office at IFS Court Twenty Eight, Cybercity, Ebene, Mauritius. Pan-Asia iGATE Solutions is a holding company that conducts substantially no operations.

iGATE Global Solutions Limited is an unlisted company organized under the laws of India, with its registered office at 158-162(P) & 165(P)-170(P), EPIP Phase II, Whitefield, Bangalore - 560 066, India. iGATE Global Solutions Limited’s service offerings include client/server design and development, conversion migration services, offshore outsourcing, enterprise resource planning package implementation and integration services, software development and applications maintenance outsourcing. iGATE Global Solutions Limited is engaged in the business of providing business outcomes driven integrated Technology and Operations (iTOPS) solutions with a global delivery model. iGATE Global Solutions Limited’s business model aligns with the client’s strategic objectives to achieve operational efficiencies, increase cost variability and rationalize their current operating environment.

Patni

Patni is a public limited company organized under the laws of India, with its registered office at Level II, Tower 3, Cybercity, Magarpatta City, Hadapsar, Pune - 411 013, India. Patni is a global provider of information technology services and business solutions, servicing Global 2000 clients. Patni offers to its customers application development and maintenance solutions, enterprise software and systems integration services, business and technology consulting, product engineering services, infrastructure management services, customer interaction services and business process outsourcing, quality assurance and engineering services.

Patni’s Shares are listed and traded in India on the Indian Stock Exchanges. Patni is a “foreign private issuer” as defined in Rule 3b-4(c) under the Exchange Act and files annual reports on Form 20-F with, and furnishes reports on Form 6-K to, the Commission. Patni is not an investment company registered or required to be registered under the Investment Company Act of 1940 (the “**Investment Company Act**”). Patni’s ADSs were issued by The Bank of New York Mellon, as depositary (the “**Depositary**”), under a Deposit Agreement dated as of December 7, 2005, among Patni, the Depositary (then known as The Bank of New York) and owners and beneficial owners of ADSs (the “**Deposit Agreement**”). The ADSs are listed and traded on the NYSE under the symbol “PTI”.

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According to Patni's shareholders' list dated as of December 2, 2011 (the "**Shareholders List**"), which was analyzed at the commencement of the offer prior to the Initial Offering Period, Patni had 134,062,972 Shares outstanding (on a non-fully diluted basis but including Shares represented by ADSs) by the following holders of Shares and ADSs:

Holder	Shares	Percentage
Promoter Shareholding		
iGATE Global Solutions Limited	14,750,947	10.97%
Pan-Asia iGATE Solutions		
Held as Shares	75,177,901	55.93%
Held as ADSs	20,161,867	15.00%
Total Promoter Shareholding	110,090,715	81.90%
Non-Promoter Shareholding		
Minority Holders of Shares	17,257,394	12.84%
Minority Holders of ADSs	7,064,693	5.26%
Total Non-Promoter Shareholding	24,322,087	18.10%
Total	134,412,802	100.00%

Based on a review of the individual holders on the Shareholders List as of December 2, 2011, approximately 21,062 of the outstanding Shares held by Minority Holders of Shares were held by individuals with U.S. addresses, and the Promoters have assumed such holders to be security holders resident in the United States within the meaning of Instruction 2 of Rule 14d-1 under the Exchange Act ("**Instruction 2**"). Assuming such holders are U.S. holders, approximately 21,062 (or 0.02%) Shares of the outstanding total non-promoter shareholding were held by individual U.S. holders. For purposes of the Promoters' calculations of the level of U.S. ownership of the Shares, the Promoters have assumed that Shares registered to holders with addresses outside of the United States are held by such holders for their own benefit and not for the account of persons residing in the United States.

The Shareholder List also discloses a number of institutional investors that, while listing an Indian address, might represent beneficial ownership of the total non-promoter shareholding by a U.S. holder. At Patni's request, Kotak Mahindra Capital Company Limited, a leading Indian investment bank and brokerage, conducted a beneficial ownership analysis of all significant institutional holders of Shares (defined in their analysis to be all holders of at least 0.25% of the Shares) to determine the number of Shares beneficially owned by U.S. holders within the meaning of Instruction 2 as of December 16, 2011. Based on information that Kotak Mahindra Capital Company Limited was able to assemble, Kotak Mahindra Capital Company Limited estimates that approximately 10,829,474 (or 44.5%) Shares of the outstanding total non-promoter shareholding were beneficially owned by U.S. holders.

As of December 2, 2011, the Depository for the ADS program held 7,064,693 of the outstanding Shares (excluding Shares that it held for the account of the Promoters).

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According to the latest available list of institutional holders² of ADSs dated as of December 5, 2011, approximately 12,285 of the ADSs (representing 24,570 of the outstanding Shares) were registered in the name of institutional holders with addresses outside the U.S. and thus the Promoters have assumed such holders to be non-U.S. holders within the meaning of Instruction 2. Assuming that these non-U.S. holders held ADSs as of December 2, 2011, U.S. holders would have held indirectly (through their beneficial ownership of ADSs) approximately 7,040,123 (or approximately 29.0%) Shares of the outstanding total non-promoter shareholding.

On the basis of these facts, as of December 2, 2011, U.S. residents beneficially owned approximately 17,890,659 Shares, representing approximately 73.6% of the total non-promoter shareholding (and approximately 13.3% of all outstanding Shares).³

Procedures during the Subsequent Offering Period under the Indian Delisting Regulations

Indian counsel had previously advised the Promoters that in order to voluntarily delist the Shares of Patni from the Indian Stock Exchanges, the Promoters would be required to make a Delisting Offer to the “public shareholders” of Patni to acquire the Shares held by them in accordance with the Delisting Regulations. The term “public shareholders” has been defined under the Delisting Regulations to mean the holders of Shares, other than (a) Shares held by the Promoters, and (b) depository receipts issued overseas against Shares held by a custodian. Therefore, the Delisting Regulations do not permit holders of ADSs to tender ADSs during the Subsequent Offering Period. ADS holders can exchange the ADSs for the underlying Shares and tender such Shares during the Subsequent Offering Period as described below.

On March 14, 2012, the Promoters published a public announcement in India to the public shareholders of Patni commencing the Initial Offering Period of the Delisting Offer to acquire all outstanding Shares held by such holders in accordance with the Delisting Regulations and on the terms and subject to the conditions set forth in the public announcement and a bid letter. In accordance with the Regulation 15(1) of the Delisting Regulations, the public shareholders holding Shares submitted bids to set a discovered price (i.e., the price at which the largest number of Shares were tendered by the public shareholders) of Rs. 520 per Share during the Initial Offering Period. The Initial Offering Period expired on March 30, 2012. On April 10, 2012, after expiration of the Initial Offering Period, the Promoters published a public announcement in India to accept the discovered price of Rs. 520 per Share as the Final Price and announce the results of the Initial Offering Period. On April 13, 2012, the Promoters completed the

² We were unable to obtain a recent list of individual holders, and therefore cannot exclude the possibility that there are some non-U.S. individual holders of ADSs. We assume, however, that any such holdings would be *de minimis*.

³ Prior to the Subsequent Offering Period, as of April 19, 2012, U.S. residents beneficially owned approximately 3,123,639 Shares, representing approximately 32.4% of the total non-promoter shareholding (and approximately 2.3% of all outstanding Shares).

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payment of the Final Price to the public shareholders who had validly tendered their Shares at or below the Final Price.

As required by Regulation 21 of the Delisting Regulations, the Promoters will commence a Subsequent Offering Period, which is expected to begin on May 28, 2012, to the public shareholders of Patni, who did not participate during the Initial Offering Period or whose Shares were not accepted during the Initial Offering Period, to purchase the Shares at the Final Price for a period of one year following the date of delisting of the Shares from the Indian Stock Exchanges.

In accordance with Indian market practice, the Promoters submitted a delisting application to the Indian Stock Exchanges on April 13, 2012. Once delisted, the Promoters are required under the Delisting Regulations to keep the offer open for the entire Subsequent Offering Period, which would allow shareholders to tender their Shares at the Final Price during that period. The Promoters are required under the Delisting Regulations to acquire all Shares tendered during the Subsequent Offering Period. ADS holders, who exchange the ADSs for the underlying Shares, and U.S. holders of Shares can tender such Shares during the Subsequent Offering Period. In accordance with the Delisting Regulations, ADS holders, who exchange the ADSs for underlying Shares, and public shareholders in India and the United States, will not be permitted to withdraw their Shares once tendered during the Subsequent Offering Period. All purchases during the Subsequent Offering Period will be paid for in Indian Rupees at the Final Price. The cash consideration to be paid to tendering U.S. holders of Shares or ADS holders, who exchange their ADSs for underlying Shares, during the Subsequent Offering Period may be paid in U.S. dollars at the option of such holder (after being converted at the U.S. dollar spot rate against the Indian exchange rate on the day on which funds are received from the Promoters by the receiving agent or its custodian) and will be the same consideration that was paid during the Initial Offering Period in India, i.e., the Final price as converted into U.S. dollars. The Promoters will pay the administrative fees and expenses of converting Indian Rupees to U.S. dollars during the Subsequent Offering Period such that no fees will be payable by U.S. holders or ADS holders, who exchange the ADSs for the underlying Shares.

An ADS holder must have a valid Indian dematerialized account (a “**demat account**”) in order to accept the delivery of the Shares from the custodian upon the cancellation of the ADSs. The Promoters will pay the administrative fees and expenses of setting up an Indian demat account by an ADS holder with an internationally recognized designated demat account provider in order to facilitate the participation of such ADS holder during the Subsequent Offering Period, provided that such ADS holder desires the services of such a designated demat account provider. ADS holders are also free to select their own demat account provider at their own cost. The designated demat account provider will assist U.S. holders of ADSs with the administrative formalities of setting up a demat account including providing advice on documents required to establish a demat account. Step-by-step instructions and any documents required to create a demat

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account, which typically can be completed in one business day, will be provided to ADS holders in an amended combined Schedule TO/Schedule 13E-3.

Discussion

Due to differences between relevant legal and regulatory requirements and customary tender offer practices in the United States and India, we hereby respectfully request, on behalf of the Promoters, confirmation that the Staff of the Division of Corporation Finance will not recommend that the Commission take enforcement action with respect to the provisions of Rule 14e-1(c) and Rule 14d-11(e) as described more fully below.

Rule 14e-1(c) and Rule 14d-11(e)

Rule 14e-1(c) under the Exchange Act states that “no person who makes a tender offer shall ... fail to pay the consideration offered ... promptly after the termination ... of a tender offer.” In addition, pursuant to Rule 14d-11(e) under the Exchange Act, a bidder may elect to provide a Subsequent Offering Period after the expiration of the initial offering period during which additional tenders may be accepted as long as, among other things, such tenders are immediately accepted and promptly paid for as they are tendered during the Subsequent Offering Period. While “promptly” has not been defined by the Commission, under market practice “promptly” has generally meant within three business days of the expiration of the tender offer.

The Promoters intend to “bundle” and pay for securities tendered during the Subsequent Offering Period. The first settlement period for tendered Shares will occur after the expiration of 10 calendar days from commencement of the Subsequent Offering Period and subsequent settlement periods during the Subsequent Offering Period will occur every 10 calendar days thereafter. This 10-day period is substantially shorter than the monthly settlement period in accordance with established Indian market practice, and it is not practicable to reduce such periods further without overlapping periods given the seven working days⁴ needed for payments as described below. The Promoters will make payment as promptly as practicable following the expiration of each settlement period during the Subsequent Offering Period (and in any case within seven working days from the expiration of a settlement period). In accordance with Indian market practice, seven working days are required in the payment period for review of the application forms, analysis of such forms with respect to withholding taxes by Indian tax counsel and payment of the consideration.

Accordingly, on behalf of the Promoters, we hereby respectfully request confirmation that the Staff of the Division of Corporation Finance will not recommend that the Commission take enforcement action with respect to the provisions of Rule 14e-1(c) and Rule 14d-11(e) to allow the payment of the offer consideration during the

⁴ “Working day” is defined under Regulation 2(1)(ix) of the Delisting Regulations as the working days of the SEBI.

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Subsequent Offering Period to be made as described above, in accordance with the Delisting Regulations and Indian market practice. Such request is also consistent with the position taken by the Staff of the Division of Corporation Finance with respect to offers that did not qualify for Tier II Relief. See, e.g., Offer by iGATE Corporation for Patni Computer Systems Limited (February 9, 2011); Exchange Offer by Barclays PLC for all Outstanding Shares and ADSs of ABN AMRO Holding N.V. (August 7, 2007); Cash Offer by Singapore Technologies Semiconductors Pte Ltd. (March 15, 2007); Offer by AstraZeneca PLC for all Ordinary Shares, including Ordinary Shares represented by ADSs, of Cambridge Antibody Technology Group plc (May 23, 2006); and Offers by Harmony Gold Mining Company for all Ordinary Shares (November 19, 2004).

Conclusion

We respectfully request that the Staff of the Division of Corporation Finance confirm that it will not recommend that the Commission take enforcement action with regard to Rule 14e-1(c) and Rule 14d-11(e) under the Exchange Act, which rules conflict with Indian market practice as described above.

In accordance with Release No. 33-6269 (Dec. 5, 1980), we enclose herewith seven conformed copies of this letter. In view of the tight timetable, we respectfully request, on behalf of the Promoters, that the Staff of the Division of Corporation Finance provide confirmation that it will not recommend that the Commission take any enforcement action with regard to the rules discussed above as soon as possible. If you have any questions or require any additional information, please do not hesitate to contact Joshua N. Korff at (212) 446-4943 or Michael Kim at (212) 446-4746 of Kirkland & Ellis LLP.

Thank you for your consideration of these matters.

Sincerely,



Joshua N. Korff
Kirkland & Ellis LLP

cc: Joseph G. Connolly, Jr.
Hogan Lovells US LLP



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May 25, 2012

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: Delisting Offer of Patni Computer Systems Limited

Ladies and Gentlemen:

We refer to the letter, dated May 25, 2012 (the "**Letter**"), sent to the U.S. 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 "**Promoters**") regarding their intention to commence a subsequent offer to acquire and delist (a) the equity shares, par value of Rs. 2 (the "**Shares**") of its majority-owned subsidiary, Patni Computer Systems Limited, a public limited company organized under the laws of India (the "**Company**") from the Bombay Stock Exchange Limited and the National Stock Exchange of India Limited and (b) the American Depositary Shares, each representing two Shares, listed on the New York Stock Exchange (clauses (a) and (b), collectively, the "**Delisting Offer**"). In the Letter, the Promoters requested that the staff of the Division of Corporation Finance of the SEC grant no-action relief to the Company and the Promoters from certain rules under the Securities Exchange Act of 1934, as amended, that may be applicable to the Company and the Promoters when the Promoters make the Delisting Proposal.

We are acting as the Indian legal advisers to the Promoters in connection with the Delisting Proposal. We understand that in connection with the Letter the SEC has requested a letter confirming the statements relating to Indian law, regulation, including the (Delisting of Equity Shares) Regulations, 2009 (the "**Delisting Regulations**") of the Securities and Exchange Board of India, and practice as set out in the Letter (the "**Indian Statements**"). A copy of the Letter is attached hereto.

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We have reviewed the Letter and confirm that the Indian Statements are fair, accurate and complete summaries of Indian law, regulation, including the Delisting Regulations, and practice. In particular, we confirm that Indian law does not expressly permit shareholders of the Company, who have tendered their equity shares in the one year exit window following delisting of the Company, to withdraw their equity shares once tendered during such exit window.

We note the following:

- (a) The Indian Statements consist of summaries of matters of Indian law, regulation, including the Delisting Regulations, and practice relevant to the Delisting Proposal.
- (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. The undersigned is a member of the Bar Council of Maharashtra & Goa and, in rendering this letter, does not pass (expressly or by implication) on the laws of any jurisdiction other than India.

Yours faithfully,


Essaji Vahanvati
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Enclosed: As above