T.V. Mohandas Pai Chief Financial Officer Infosys Technologies Limited Electronics City Hosur Road, Bangalore Karnataka, India 560 100

Re: Infosys Technologies Limited

Form 20-F for the fiscal year ended March 31, 2006

Filed April 28, 2006 File No. 000-25383

Dear Mr. Pai:

We have completed our review of your Form 20-F and the related filings, and do not, at this time, have any further comments.

Sincerely,

Stephen Krikorian Accounting Branch Chief