



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 10, 2010

Mr. S. Gopalakrishnan  
Chief Executive 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, 2010  
Filed April 30, 2010  
File No. 000-25383**

Dear Mr. Gopalakrishnan:

We have completed our review of your Form 20-F and have no further comments at this time on the specific issues raised.

Sincerely,

Craig Wilson  
Senior Assistant Chief Accountant