



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

November 21, 2018

Via E-Mail

M.D. Ranganath
Chief Financial Officer
Infosys Ltd.
Electronics City, Hosur Road
Bengaluru, Karnataka
India

**Re: Infosys Ltd.
Form 20-F for the Fiscal Year Ended March 31, 2018
Filed July 19, 2018
File No. 1-35754**

Dear Mr. Ranganath:

We refer you to our comment letter dated October 9, 2018 regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Barbara Jacobs
Assistant Director