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Mar 30, 2000

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Office of Employee Benefits Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

Re: Wipro Limited Deferred Compensation Plan for Select Executives

Dear Sir or Madam:

Pursuant to DOL Reg. Sec. 2520.104-23, Wipro Limited hereby files the following information with respect to its deferred compensation plan. Wipro Limited, which maintains its headquarters at 1995 El Camino Real, Santa Clara, California 95050, and whose employer identification number is Federal ID [REDACTED], maintains the referenced plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees currently participating in such plan is one. Wipro Limited maintains no other such plans. The referenced plan is being adopted effective April,1, 2000.

Very truly yours,

WIPRO LIMITED

39-1332612

By: _____

(Sridhar Ramasubbu)
Group Finance & Compliance Manager



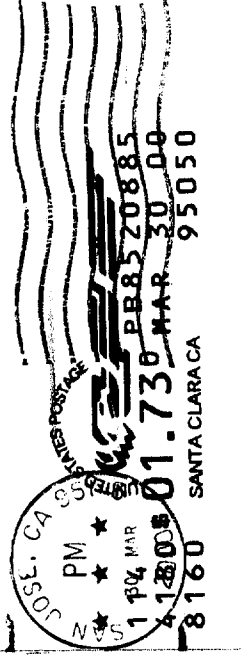
WIPRO
Applying Thought

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1995 El Camino Real,
Santa Clara, CA 95050, USA
Phone: (408) 249-6345
Fax: (408) 615-7178

CERTIFIED

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MAIL



*NEED
NO.*

