

WIPRO LTD  
Form 6-K  
April 12, 2005

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

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**FORM 6-K**

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**REPORT OF FOREIGN ISSUER**

**Pursuant to Section 13a-16 or 15d-16 of the Securities Exchange Act of 1934**

**For the month of April, 2005**

**Commission File Number 001-16139**

**WIPRO LIMITED**

*(Exact name of Registrant as specified in its charter)*

**Not Applicable**

*(Translation of Registrant's name into English)*

**Bangalore, Karnataka, India**

*(Jurisdiction of incorporation or organization)*

**Doddakannelli**

**Sarjapur Road**

**Bangalore, Karnataka 560035, India**

**+91-80-2844-0011**

*(Address of principal executive offices)*

Indicate by check mark if registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form 20-F  Form 40-F

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g-3-2(b) under the Securities Exchange Act of 1934.

Yes  No

If Yes is marked, indicate below the file number assigned to registrant in connection with Rule 12g-3-2(b)

Not applicable.



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**CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANTS**

The Company had changed its US GAAP auditors from KPMG (Registered), an Indian partnership ( KPMG India ), to KPMG LLP, a UK limited liability partnership ( KPMG LLP ), for the fiscal year ended March 31, 2004 at the request of KPMG India. As contemplated and disclosed in the Form 6-K filed on May 7, 2004, the appointment of KPMG LLP as the Company's US GAAP auditors was expected to be transitory and KPMG India was expected to be re-appointed as the Company's US GAAP auditors upon completion of KPMG India's registration with the U.S. Public Company Accounting Oversight Board (the PCAOB ).

KPMG India has notified the Company of its registration with the PCAOB. The appointment of KPMG India as US GAAP auditors for the fiscal year ended March 31, 2005 has been approved by the Audit Committee of the Company.

The Company reports financial results in accordance with both US GAAP and Indian GAAP. Under the rules promulgated by the US Securities and Exchange Commission (the SEC ), the change from KPMG LLP to KPMG India for fiscal year ended March 31, 2005 constitutes a change in the registrant's certifying accountants.

The reports of KPMG LLP on the Company's financial statements for each of the fiscal years ended March 31, 2003 and 2004 did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal years ended March 31, 2003 and 2004 and through the date of change of auditors, there were no disagreements with KPMG LLP on any matter of accounting principle or practice, financial statement disclosure or auditing scope or procedure which, if not resolved to the satisfaction of KPMG LLP, would have caused them to make reference to the subject matter in connection with their reports on the Company's financial statements for such years. There were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided KPMG LLP and KPMG India with a copy of the foregoing disclosures. Attached as Exhibit 99.1 is a copy of the letter of KPMG LLP, dated April 11, 2005, stating its agreement with such statements.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly organized.

WIPRO LIMITED

/s/ Azim H. Premji  
Azim H. Premji  
*Chairman of the Board*

/s/ Suresh C. Senapaty  
Suresh C. Senapaty  
*Executive Vice President-Finance*

Dated: April 12, 2005

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<b>Exhibits</b>	<b>Description</b>
99.1	Letter from KPMG LLP dated April 11, 2005 filed herewith.