

WIPRO LTD
Form 6-K
November 29, 2007

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

Form 6-K
Report of Foreign Issuer
Pursuant to Section 13a-16 or 15d-16 of the Securities Exchange Act of 1934
For the quarter ended September 30, 2007
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)

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 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 2g 3-2(b).
Not applicable.**

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DISCLOSURE OF RESULTS OF OPERATIONS AND FINANCIAL CONDITION

We hereby furnish the Commission with copies of the following information concerning our public disclosures regarding our results of operations for the quarter ended September 30, 2007. The following information shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

On October 19, 2007, we announced our results of operations for the three months ended September 30, 2007. We issued press releases announcing our results under U.S. Generally Accepted Accounting Principles (GAAP) and Indian GAAP, copies of which are attached to this Form 6-K as exhibits 99.1 and 99.2.

On October 19, 2007, we held a press conference to announce our results, which was followed by a question-and-answer session with those attending the press conference. The presentation made by the company in the press conference and transcript of the proceedings of press conference is attached to this Form 6-K as exhibit 99.3 and 99.4 respectively. On the same day, we also held two teleconferences with investors and analysts to discuss our results. Transcripts of those two teleconferences are attached to this Form 6-K as exhibits 99.5 and 99.6.

Our officers gave interviews with TV Channel CNBC and TV Channel NDTV Profit. Copies of the transcripts of these interviews are attached as Exhibits 99.7 and 99.8 respectively, to this Form 6-K.

Our officers gave interview with Wire Agencies Dow Jones, Reuters, Bloomberg, and Crisil NewsWire. A Copy of the transcript of this interview is attached as Exhibit 99.9 to this Form 6-K.

Lastly, we placed advertisements in certain Indian newspapers concerning our results of operations for the three months ended September 30, 2007 under Indian GAAP. A copy of the form of this advertisement is attached to this Form 6-K as exhibit 99.10.

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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/ Suresh C. Senapaty
Suresh C. Senapaty
*Executive Vice President, Finance &
Chief Financial Officer*

Dated: October 25, 2007

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Exhibits

- 99.1 U.S. GAAP Press Release
- 99.2 Indian GAAP Press Release
- 99.3 Presentation made by the Company in the Press Conference on October 19, 2007
- 99.4 Transcript of October 19, 2007 Press Conference
- 99.5 Transcript of October 19, 2007 11:45 a.m. Earnings Call (India Standard Time)
- 99.6 Transcript of October 19, 2007 6:45 p.m. Earnings Call (India Standard Time)
- 99.7 Transcript of October 19, 2007 CNBC India Question-and-Answer Session with the Company's Officers, Wipro Limited
- 99.8 Transcript of October 19, 2007 TV Channel NDTV Question-and-Answer Session with the Company's Officers, Wipro Limited
- 99.9 Transcript of October 19, 2007 Media Interview of Wire Agencies with the Company's Officers, Wipro Limited
- 99.10 Form of Advertisement Placed in Indian Newspapers