



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0302

March 23, 2012

Via E-mail

Mr. Vinod Kumar  
Managing Director and Group CEO  
TATA Communications Limited  
6th floor, B Tower, Plots C21& C36, 'G' Block  
Bandra Kurla Complex, Mumbai-400 098, India

**Re: TATA Communications Limited**  
**Form 20-F for the Period Ended March 31, 2011**  
**Filed October 14, 2011**  
**File No. 001-15118**

Dear Mr. Kumar:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spigel  
Assistant Director

cc: Via E-mail to  
Philip J. Boeckman, Esq.  
Cravath, Swaine & Moore LLP