

August 1, 2008

Via U.S. Mail

Ravi Kant  
Chief Executive Officer and Managing Director  
Tata Motors Limited  
Bombay House  
24, Homi Mody Street  
Mumbai 400 001, India

**Re:   Tata Motors Limited**  
**Form 20-F for Fiscal Year Ended March 31, 2007**  
**Filed September 27, 2007**  
**File No. 1-32294**  
**Response Letters Dated May 21, 2008 and July 22, 2008**

Dear Mr. Kant:

We refer you to our comment letters dated March 28, 2008 and June 3, 2008 regarding business contacts with Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc:   Max Webb  
Assistant Director  
Division of Corporation Finance

C. Ramakrishnan  
Chief Financial Officer  
Tata Motors Limited  
Fax No: 011-91-22-6665-7260