

August 4, 2008

Mail Stop 3561

C. Ramakrishnan
Chief Financial Officer
Tata Motors Limited
Bombay House
24, Homi Mody Street
Mumbai 400 001, India

RE: Tata Motors Limited
File No. 001-32294
Form 20-F: For the Fiscal Year Ended March 31, 2007

Dear Mr. Ramakrishnan:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk
Branch Chief