



DIVISION OF  
CORPORATION FINANCE

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

April 22, 2009

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

Re: Tata Motors Limited  
Form 20-F: For the fiscal year ended March 31, 2008  
Commission file number: 001-32294

Dear Mr. Ramakrishnan:

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

Sincerely,

Lyn Shenk  
Branch Chief