



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

DIVISION OF  
CORPORATION FINANCE

March 23, 2011

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, 2010**  
**Filed September 30, 2010**  
**File No. 001-32294**

Dear Mr. Ramakrishnan:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief