



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

DIVISION OF  
CORPORATION FINANCE

March 31, 2015

Via E-mail

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 Fiscal Year Ended March 31, 2014  
Filed August 1, 2014  
File No. 1-32294**

Dear Mr. Ramakrishnan:

We refer you to our comment letter dated March 3, 2015, regarding business contacts with Cuba, Sudan and Syria. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Anne Nguyen Parker  
Assistant Director  
Division of Corporation Finance

Hoshang Sethna  
Company Secretary  
Tata Motors Limited