



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

DIVISION OF  
CORPORATION FINANCE

March 15, 2018

Via E-mail

Guenter Butschek  
CEO & Managing Director  
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, 2017**  
**Filed July 28, 2017**  
**File No. 1-32294**

Dear Mr. Butschek:

We refer you to our comment letter dated February 16, 2018, regarding business contacts with Sudan. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Anne Nguyen Parker  
Assistant Director  
Division of Corporation Finance