



DIVISION OF
CORPORATION FINANCE

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

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