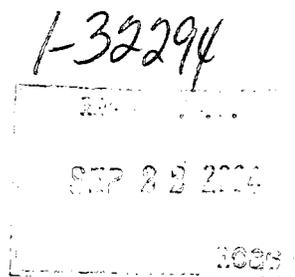


20 Broad Street
New York, NY 10005

tel: 212.656.5024
fax: 212.656.5893
scont@nysc.com



September 22, 2004

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, TATA MOTORS LIMITED, American Depositary Shares (Each representing one Ordinary Share, par value Rs. 10 per share) and Ordinary Shares, par value Rs. 10 per share (application for the Ordinary Shares is made for listing, not for trading, but only in connection with the registration of American Depositary Shares pursuant to the requirements of the Securities and Exchange Commission) and requests immediate acceleration of registration. Adequate distribution assured. Form 20-F received on September 22, 2004. Tentative listing date – September 27, 2004.

Sincerely,

PROCESSED

SEP 24 2004

THOMSON
FINANCIAL