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FILE NO : 82-34979

U.S. Securities and Exchange Commission
Office of International Corporation Finance
Division of Corporation Finance
100 F Street, N.E.
Washington D.C. 20549

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U.S. SECURITIES AND EXCHANGE COMMISSION
OFFICE OF INTERNATIONAL CORPORATION FINANCE

Dear Sirs,

**Sub : Scheme of Arrangement u/s 391-394 of the Companies Act, 1956 for
amalgamation of Aditya Birla Insulators Ltd. into Aditya Birla Nuvo
Limited (formerly Indian Rayon And Industries Ltd.)**

We hereby inform you that the Scheme of Amalgamation of Aditya Birla Insulators Limited with Aditya Birla Nuvo Limited has been sanctioned by the Hon'ble High Court, Gujarat at Ahmedabad. The Board Committee authorised, for this purpose, has reviewed and declared the merger effective, which shall take effect from 1st April, 2007.

The above is for your information and record.

Thanking you,

Yours faithfully,
For **ADITYA BIRLA NUVO LIMITED**

Devendra Bhandari
Devendra Bhandari
Company Secretary

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Corporate Finance Division : ADITYA BIRLA NUVO LTD.



U.S. Securities and Exchange Commission
Office of International Corporation Finance
Division of Corporation Finance
100 F Street, N.E.
Washington D.C.20549

Re : Aditya Birla Nuvo Limited / SEC File No.82-34979 Rule 12g3-2(b) Submission

**Sub : Scheme of Arrangement u/s 391-394 of the Companies Act, 1956 for
amalgamation of Aditya Birla Insulators Ltd. into Aditya Birla Nuvo
Limited (formerly Indian Rayon And Industries Ltd.)**

Ladies and Gentlemen :

This letter supplements our prior correspondence with respect to Aditya Birla Nuvo Limited, a limited company incorporated under the laws of India (the "Company").

Pursuant to Rule 12g3-2(b) (the "Rule") promulgated under the Securities Exchange Act of 1934, as amended (the "Act"), enclosed please find one copy of the following document :

[Regulatory Announcement of the Company dated 09.04.2007]

The Company is providing the enclosed information and documents in reliance upon (i) paragraph (b)(4) of the Rule to the effect that such information and documents are not deemed "filed" with the Commission or otherwise subject to the liabilities under Section 18 of the Act and (ii) paragraph (b)(5) of the Rule to the effect that the furnishing of such information and documents shall not constitute an admission for any purpose that the Company is subject to the Act.

Very truly yours,
For ADITYA BIRLA NUVO LIMITED


Devendra Bhandari
Company Secretary

Encls : a/a.

END

Corporate Finance Division : ADITYA BIRLA NUVO LTD.