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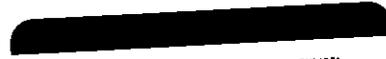
Reliance Natural Resources Limited  
H Block, 1st Floor  
Dhirubhai Ambani Knowledge City  
Navi Mumbai 400 710

Tel: +91 22 3038 6290  
Fax: +91 22 3037 6622  
www.rnl.in

February 20, 2009

Exemption No : 82-35009

Mr. Paul M. Dudek  
Securities and Exchange Commission  
Division of Corporation Finance  
Office of International Corporate Finance  
100 F Street, NE  
Washington, DC 20549  
USA



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**SUPL**

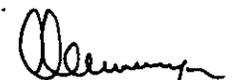
Dear Mr. Dudek:

We refer to your letter granting exemption under Rule 12g3-2(b) of the Securities Act, 1934 and wish to inform you that we have submitted following letter to the Stock Exchanges in India as per requirements under the Listing Agreement executed with them.

Sr.No.	Particulars
1.	Letters dated February 20, 2009 accompanied with the Limited Review Report certified by the Auditors of the Company for the quarter ended December 31, 2008.

Copies of the above letters are enclosed herewith for information and records.

Yours faithfully  
For Reliance Natural Resources Limited

  
Ashish S Karyekar  
Company Secretary

Encl: As above

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H Block, 1st Floor  
Dhirubhai Ambani Knowledge City  
Navi Mumbai 400 710

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www.mrl.in

February 20, 2009

The Manager,  
Listing Department,  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai 400 001  
Fax : 2272 2037/39/41/3121/3719  
BSE Scrip Code : 532709

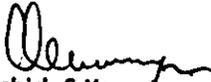
Dear Sirs,

Sub : Limited Review Report for the quarter ended December 31, 2008

In terms of Clause 41 of the Listing Agreement entered with your Stock Exchange, we enclose a copy of the Limited Review Report for the quarter ended December 31, 2008 duly certified by the Auditors of the Company.

Kindly acknowledge receipt.

Yours faithfully  
For Reliance Natural Resources Limited

  
Ashish S Karyekar  
Company Secretary

Encl: As above

Reliance Natural Resources Limited  
H Block, 1st Floor  
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February 20, 2009

The Manager  
Listing Department  
National Stock Exchange of India Ltd  
Exchange Plaza, C-1, Block G  
Bandra-Kurla Complex, Bandra (East)  
Mumbai 400 051  
Fax : 2658 8237/38  
NSE Symbol : RNRL

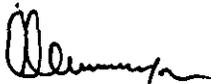
Dear Sirs,

**Sub : Limited Review Report for the quarter ended December 31, 2008**

In terms of Clause 41 of the Listing Agreement entered with your Stock Exchange, we enclose a copy of the Limited Review Report for the quarter ended December 31, 2008 duly certified by the Auditors of the Company.

Kindly acknowledge receipt.

Yours faithfully  
For Reliance Natural Resources Limited

  
Ashish S Karyekar  
Company Secretary

Encl: As above

**LIMITED REVIEW REPORT FOR THE QUARTER AND NINE MONTHS ENDED  
DECEMBER 31, 2008**

**TO THE BOARD OF DIRECTORS OF RELIANCE NATURAL RESOURCES LIMITED**

1. We have reviewed the accompanying statement of "Unaudited Financial Results of Reliance Natural Resources Limited ("the Company") for the quarter and nine months ended December 31, 2008" (the statement) prepared by the Company pursuant to Clause 41 of the listing agreement with the stock exchanges in India, which has been initiated by us for identification purposes. The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on the limited review carried out by us of the results for the quarter and nine months ended December 31, 2008, nothing has come to our notice that causes us to believe that the statement has –
  - a. not been prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies;
  - b. not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **PATHAK H. D. & ASSOCIATES**  
Chartered Accountants



*Vishal D. Shah*  
**Vishal D. Shah**  
Partner  
Membership No. 119303

Place: Mumbai  
Date : January 23, 2009

**END**