



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

September 27, 2007

Via Facsimile

Fujio Cho  
Chairman of the Board  
Toyota Motor Corporation  
1 Toyota-cho, Toyota City  
Aichi Prefecture 471-8571  
Japan

**RE: Toyota Motor Corporation**  
**Form 20-F: For the Year Ended March 31, 2007**  
**File Number: 001-14948**

Dear Mr. Cho:

We have completed our review of your Form 20-F and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay  
Accounting Branch Chief

cc: Mitsuo Kinoshita, Executive Vice President