

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

December 14, 2016

Takeshi Uchiyamada Chief Executive Officer Toyota Motor Corporation 1 Toyota-cho, Toyota City Aichi Prefecture, 471-8571 Japan

> Re: Toyota Motor Corporation Form 20-F for Fiscal Year Ended March 31, 2016 Filed June 24, 2016 File No. 001-14948

Dear Mr. Uchiyamada:

We have completed our review of your filings. 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/ Lyn Shenk

Lyn Shenk Branch Chief Office of Transportation and Leisure