



DIVISION OF  
CORPORATION FINANCE

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

September 28, 2017

Osamu Nagata  
Executive Vice President, Director  
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, 2017**  
**Filed June 23, 2017**  
**File No. 001-14948**

Dear Mr. Nagata:

We have completed our review of your filing. 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