



DIVISION OF  
CORPORATION FINANCE

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

June 27, 2019

Masayoshi Hachisuka  
Accounting & Finance Division  
Toyota Motor Corporation  
1 Toyota-cho, Toyota City  
Aichi, 471-8571  
Japan

**Re: Toyota Motor Corporation**  
**Registration Statement on Form F-4**  
**Filed June 24, 2019**  
**File No. 333-232286**

Dear Mr. Hachisuka:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Doug Jones at 202-551-3309 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure

cc: Masahisa Ikeda