



DIVISION OF  
CORPORATION FINANCE

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

January 27, 2014

Via Email  
Elon Musk  
Chief Executive Officer  
Tesla Motors, Inc.  
3500 Deer Creek Road  
Palo Alto, California 94304

**Re: Tesla Motors, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2012  
Filed March 7, 2013  
Form 10-Q for Quarterly Period Ended September 30, 2013  
Filed November 8, 2013  
File No. 001-34756**

Dear Mr. Musk:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief