



DIVISION OF  
CORPORATION FINANCE

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

June 7, 2017

Deepak Ahuja  
Chief Financial Officer  
Tesla, Inc.  
3500 Deer Creek Road  
Palo Alto, California 94304

**Re: Tesla, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed March 1, 2017**  
**File No. 001-34756**

Dear Mr. Ahuja:

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