



DIVISION OF  
CORPORATION FINANCE

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

February 22, 2019

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, 2017**  
**Filed February 23, 2018**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2018**  
**Filed August 6, 2018**  
**File No. 001-34756**

Dear Mr. Ahuja:

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,

Division of Corporation Finance  
Office of Transportation and Leisure