



DIVISION OF  
CORPORATION FINANCE

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

March 26, 2019

Elon Musk  
Chief Executive Officer  
Tesla, Inc.  
3500 Deer Creek Road  
Palo Alto, CA 94304

**Re: Tesla, Inc.**  
**Amendment No. 1 to Registration Statement on Form S-4**  
**Filed March 15, 2019**  
**File No. 333-229749**

Dear Mr. Musk:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Amendment No. 1 to Registration Statement on Form S-4

Exhibits

1. It appears that the agreements described in your current report on Form 8-K filed on March 7, 2019 are material contracts, and should be filed in accordance with Item 601 of Regulation S-K. Please advise.

Elon Musk  
Tesla, Inc.  
March 26, 2019  
Page 2

Please contact Laura Nicholson, Special Counsel, at 202-551-3584 or Anne Parker, Assistant Director, at 202-551-3611 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure