



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

DIVISION OF
CORPORATION FINANCE

October 28, 2019

Zachary J. Kirkhorn
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, 2018
Filed February 19, 2019
Form 10-Q for Quarter Ended June 30, 2019
Filed July 29, 2019
File No. 001-34756

Dear Mr. Kirkhorn:

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 Manufacturing