

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

February 23, 2022

Zachary Kirkhorn Chief Financial Officer Tesla, Inc. 13101 Harold Green Road Austin, TX 78725

Re: Tesla, Inc.

Form 10-K for Fiscal Year Ended December 31, 2020

Filed February 8, 2021 File No. 001-34756

Dear Mr. Kirkhorn:

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,

Division of Corporation Finance Office of Manufacturing