



DIVISION OF
CORPORATION FINANCE

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

January 25, 2024

Vaibhav Teneja
Chief Financial Officer
Tesla, Inc.
1 Tesla Road
Austin, TX 78725

Re: Tesla, Inc.
Form 10-K for the fiscal year ended December 31, 2022
Filed January 31, 2023
File No. 001-34756

Dear Vaibhav Teneja:

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