



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

DIVISION OF  
CORPORATION FINANCE

September 26, 2019

Tesla, Inc.  
901 Page Avenue  
Legal Department  
Fremont, California 94538  
Attention: Rakhi I. Patel, Managing Counsel

**Re: Tesla, Inc.**  
**Form 10-Q Filed July 29, 2019**  
**Exhibit Nos. 10.1, 10.2 and 10.3**  
**File No. 001-34756**

Dear Mr. Patel:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance