

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

DIVISION OF CORPORATION FINANCE

September 21, 2021

Brian R. Elworthy, Esq. General Counsel Toast, Inc. 401 Park Drive, Suite 801 Boston, MA 02215

> Re: Toast, Inc. Form S-1 Exhibit No. 10.9 Filed May 3, 2021 File No. 377-04767

Dear Mr. Elworthy:

We have concluded our assessment of your redacted exhibit 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