

Mail Stop 3561

December 7, 2009

Via Fax & U.S. Mail

Mr. Takanobu Ito, President
Honda Motor Co., Ltd.
No. 2-1-1 Minami-Aoyama
Minato-ku Tokyo, Japan 107-8556

Re: Honda Motor Co., Ltd
Form 20-F for the fiscal year ended March 31, 2009
Filed June 30, 2009
File No. 001-07628

Dear Mr. Ito:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief