



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

March 9, 2011

Via Mail and Facsimile (81-3-5412-1128)

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

**Re: Honda Motor Co., Ltd.  
Form 20-F for the Fiscal Year Ended March 31, 2010  
Filed June 24, 2010  
File No. 001-07628**

Dear Mr. Ito:

We have limited our review of your filing to your contacts with countries that have been identified as state sponsors of terrorism and we have the following comments. Our review with respect to this issue does not preclude further review by the Assistant Director group with respect to other issues. At this juncture, we are asking you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to these comments, we may have additional comments.

General

1. As you know, Iran, Syria and Sudan are identified by the U.S. State Department as state sponsors of terrorism and are subject to U.S. economic sanctions and export controls. Please update us on your contacts with Iran, Syria and Sudan since your letters to us of December 28, 2006 and January 16, 2007. In this regard, we note May 2007 news articles regarding the introduction of divestment legislation in Ohio which targeted companies including Honda because of their ties to Iran and we note a March 2010 news article regarding a non-profit group calling on an auditor to refuse to provide

services to companies, including Honda, that operate in Iran. We note from Iran's Visman Co.'s website that it offers certain of your products in Iran. In addition, we note from several news articles that your joint venture partner Dongfeng Motor Group and its subsidiaries sell trucks in Iran and Sudan. Finally, we note that your 20-F does not include information regarding contacts with Iran, Syria or Sudan.

Please describe to us the nature and extent of your contacts with Iran, Syria and Sudan since your earlier letters, whether through affiliates, distributors, resellers, subsidiaries, or other direct or indirect arrangements. Your response should describe any services or products you have provided to Iran, Syria or Sudan and any agreements, commercial arrangements, or other contacts you have had with the governments of Iran, Syria or Sudan or entities controlled by these governments.

2. Please discuss the materiality of your contacts with Iran, Syria or Sudan described in response to the foregoing comment and whether those contacts constitute a material investment risk for your security holders. You should address materiality in quantitative terms, including the approximate dollar amounts of any associated revenues, assets, and liabilities for the last three fiscal years and subsequent interim period. Also, address materiality in terms of qualitative factors that a reasonable investor would deem important in making an investment decision, including the potential impact of corporate activities upon a company's reputation and share value. As you know, various state and municipal governments, universities, and other investors have proposed or adopted divestment or similar initiatives regarding investment in companies that do business with U.S.-designated state sponsors of terrorism. Your materiality analysis should address the potential impact of the investor sentiment evidenced by such actions directed toward companies that have operations associated with Iran, Syria and Sudan.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to the company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not

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foreclose the Commission from taking any action with respect to the filing; and

- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact Jennifer Hardy, Special Counsel, at (202) 551-3767 or me at (202) 551-3470 if you have any questions about the comment or our review.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Max Webb  
Assistant Director  
Division of Corporation Finance