



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

DIVISION OF  
CORPORATION FINANCE

May 10, 2019

Martin Connor  
Chief Financial Officer  
TOLL BROTHERS INC  
250 Gibraltar Road  
Horsham, Pennsylvania 19044

**Re: TOLL BROTHERS INC**  
**Form 10-K for the period ended October 31, 2018**  
**Filed on December 20, 2018**  
**Form 10-Q for the period ended January 31, 2019**  
**Filed on March 8, 2019**  
**File No. 001-09186**

Dear Mr. Connor:

We have completed our review of your filings. 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 and  
Construction