

Mail Stop 4561

April 20, 2009

Colleen M. Johnston
Group Head Finance and
Chief Financial Officer
The Toronto Dominion Bank
P.O. Box 1 Toronto Dominion Centre
Toronto, Ontario M5K 1A2

**Re: The Toronto Dominion Bank
Form 40-F for the Fiscal Year Ended October 31, 2008
Filed December 4, 2008
File No. 1-14446**

Dear Mrs. Johnston:

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

Michael C. Volley
Staff Accountant