



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4720

May 10, 2017

Via Email

Riaz Ahmed
Group Head and Chief Financial Officer
The Toronto-Dominion Bank
c/o General Counsel's Office
P.O. Box 1
Toronto-Dominion Centre
Toronto, Ontario M5K 1A2

**Re: The Toronto-Dominion Bank
Form 40-F for Fiscal Year Ended October 31, 2016
Filed December 1, 2016
File No. 001-14446**

Dear Mr. Ahmed:

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,

/s/ Gus Rodriguez

Gus Rodriguez
Accounting Branch Chief
Office of Financial Services