



DIVISION OF  
CORPORATION FINANCE

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

June 10, 2020

Bharat Masrani  
Group President and Chief Executive Officer  
The Toronto-Dominion Bank  
P.O. Box 1  
Toronto-Dominion Centre  
Toronto, Ontario  
Canada M5K 1A2

**Re: The Toronto-Dominion Bank**  
**Form 40-F for the Fiscal Year Ended October 31, 2019**  
**Filed December 5, 2019**  
**File No. 001-14446**

Dear Mr. Masrani:

We have completed our review of your filing. 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 Finance