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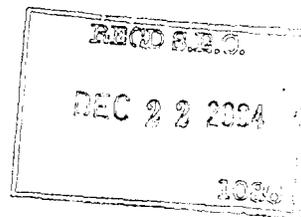


December 22, 2004

*CERT NYS*

*1-9961*

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549



Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, TOYOTA MOTOR CREDIT CORPORATION, Three Month LIBOR Minus 0.03% Medium-Term Notes due December 22, 2005 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 22, 2004. Tentative listing date – Not yet determined.

Sincerely,

*James Mehta*

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