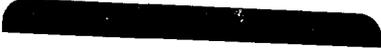


Paras Madho  
Manager  
Securities Operations

New York Stock Exchange, Inc.  
20 Broad Street  
New York, NY 10005

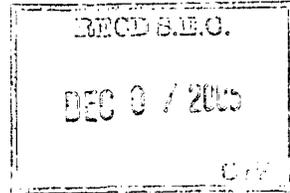
tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nyse.com



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December 7, 2005



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
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, 4.40% Fixed Rate Medium-term Notes, Series B Due October 1, 2008 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 6, 2005. Tentative listing date – December 9, 2005.

Sincerely,

PROCESSED  
DEC 08 2005  
B  
HOMERON