

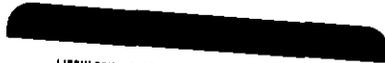


Received SEC
SEP 02 2008
Washington, DC 20549

Paras Madho
Director
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September 2, 2008



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001-09961

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, **TOYOTA MOTOR CREDIT CORPORATION**, Medium-Term Notes, Series B, CPI Linked Notes, Stated Maturity Date June 18, 2018 requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 29, 2008. Tentative listing date – September 3, 2008.

Sincerely,

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THOMSON REUTERS

END