



DIVISION OF  
CORPORATION FINANCE

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

January 31, 2022

Kohei Takeuchi  
Chief Financial Officer  
Honda Motor Co., Ltd.  
No. 1-1, 2-chome, Minami-Aoyama  
Minato-ku, Tokyo 107-8556  
Japan

**Re: Honda Motor Co., Ltd.**  
**Form 20-F for the Fiscal Year ended March 31, 2021**  
**File No. 001-07628**

Dear Mr. Takeuchi:

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 Manufacturing

cc: Rikako Suzuki