

SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Notice of Application of Pioneer Kabushiki Kaisha (English translation, Pioneer Corporation) to Withdraw its Common Stock (each represented by one American Depositary Share), from Listing and Registration on the New York Stock Exchange, Inc. File No. 1-07616

December 22, 2005

On December 13, 2005, Pioneer Kabushiki Kaisha (English translation, Pioneer Corporation), a company incorporated under the laws of Japan ("Issuer"), filed an application with the Securities and Exchange Commission ("Commission"), pursuant to Section 12(d) of the Securities Exchange Act of 1934 ("Act")¹ and Rule 12d2-2(d) thereunder,² to withdraw its common stock (each represented by one American Depositary Share) ("Security"), from listing and registration on the New York Stock Exchange, Inc. ("NYSE").

On December 8, 2005, the Board of Directors ("Board") of the Issuer approved a resolution to withdraw the Security from listing and registration on the NYSE. The Issuer stated that the Board decided to withdraw the Security from listing on NYSE as part of a global restructuring of the Issuer's operations which includes, among other initiatives, maintaining the listing of the Security solely on the Tokyo Stock Exchange. The Issuer stated that the Security will continue to list on the Tokyo Stock Exchange, its principal trading market.

The Issuer stated in its application that it has complied with the NYSE's rules governing an issuer's voluntary withdrawal of a security from listing and registration by complying with all applicable laws in effect in Japan, and by providing the NYSE with the required documents governing the removal of securities from listing and registration on the NYSE.

¹ 15 U.S.C. 78l(d).

² 17 CFR 240.12d2-2(d).

The Issuer's application relates solely to the withdrawal of the Security from listing on NYSE and from registration under Section 12(b) of the Act,³ and shall not affect its obligation to be registered under Section 12(g) of the Act.⁴

Any interested person may, on or before January 17, 2006, comment on the facts bearing upon whether the application has been made in accordance with the rules of NYSE, and what terms, if any, should be imposed by the Commission for the protection of investors. All comment letters may be submitted by either of the following methods:

Electronic comments:

- Use the Commission's Internet comment form (<http://www.sec.gov/rules/delist.shtml>); or
- Send an e-mail to rule-comments@sec.gov. Please include the File Number 1-07616 or;

Paper comments:

- Send paper comments in triplicate to Jonathan G. Katz, Secretary, Securities and Exchange Commission, 450 Fifth Street, NW, Washington, DC 20549-0609.

All submissions should refer to File Number 1-07616. This file number should be included on the subject line if e-mail is used. To help us process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's Internet Web site (<http://www.sec.gov/rules/delist.shtml>). Comments are also

³ 15 U.S.C. 781(b).

⁴ 15 U.S.C. 781(g).

available for public inspection and copying in the Commission's Public Reference Room. All comments received will be posted without change; we do not edit personal identifying information from submissions. You should submit only information that you wish to make available publicly.

The Commission, based on the information submitted to it, will issue an order granting the application after the date mentioned above, unless the Commission determines to order a hearing on the matter.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.⁵

Jonathan G. Katz
Secretary

⁵ 17 CFR 200.30-3(a)(1).