



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

November 30, 2007

VIA U.S. MAIL AND FACSIMILE (011.81.75.935.6141)

Mr. Yasunobu Toriyama  
Executive Vice President, Chief Financial and  
Accounting Officer  
Nidec Corporation  
338 Kuzetonoshiro-cho  
Minami-ku  
Kyoto, Japan 601-8205

**Re: Nidec Corporation**  
**Form 20-F for the fiscal year ended March 31, 2007**  
**File No. 333-13896**

Dear Mr. Toriyama:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant