



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

September 19, 2008

Via U S Mail and FAX [ +81-3-5482-9680 ]

Masahiro Osawa  
Managing Director  
Group Executive of Finance and Accounting Headquarters  
Canon Inc.  
30-2, Shimomaruko 3-chome  
Ohta-ku, Tokyo 146-8501  
Japan

**Re: Canon Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2007**  
**Filed March 28, 2008**  
**File No. 1-15122**

Dear Mr. Osawa:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant