



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

June 25, 2010

VIA U.S. MAIL

Toshizo Tanaka
Executive Vice President and CFO
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, 2009
Filed March 30, 2010
File No. 001-15122

Dear Mr. Tanaka:

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

Sincerely,

Brian R. Cascio
Accounting Branch Chief