



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

April 11, 2011

Via Mail and Facsimile (81-3-5482-9680)

Toshizo Tanaka
Executive Vice President and Chief Financial Officer
Canon, Inc.
No. 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
Response Letter filed March 28, 2011

Dear Mr. Tanaka:

We refer you to our comment letter dated March 15, 2011 regarding business contacts with Iran, Syria and Sudan. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Amanda Ravitz
Assistant Director
Division of Corporation Finance