



DIVISION OF
CORPORATION FINANCE

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

October 1, 2019

Via Email
Toshizo Tanaka
Executive Vice President and Chief Financial Officer
Canon Inc.
30-2, Shimomaruko 3-chome
Tokyo 146-8501
Japan

Re: Canon Inc.
Form 20-F for the Fiscal Year Ended December 31, 2018
Filed March 28, 2019
File No. 1-15122

Dear Mr. Tanaka:

We refer you to our comment letter dated August 30, 2019, regarding business contacts with Syria and Sudan. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Jon Gray, Esq.
Davis Polk & Wardwell LLP