



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 26, 2009

Hajime Sawabe  
Chairperson, Representative Director and Chief Executive Officer  
TDK Corporation  
13-1, Nihonbashi 1-chome  
Chuo-ku, Tokyo 103-8272 Japan

**Re: TDK Corporation**  
**Form 20-F for the Fiscal Year Ended March 31, 2008**  
**Filed July 29, 2008**  
**File No. 1-8346**

Dear Mr. Sawabe:

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

Sincerely,

Larry Spigel  
Assistant Director