



DIVISION OF  
CORPORATION FINANCE

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

December 16, 2014

Via E-mail

Kenichiro Yoshida  
Executive Vice President and Chief Financial Officer  
Sony Corporation  
7-1, Konan 1-Chome, Minato-Ku  
Tokyo 108-0075  
Japan

**Re: Sony Corporation**  
**Form 20-F for the Fiscal Year Ended March 31, 2014**  
**Filed June 26, 2014**  
**File No. 1-06439**

Dear Mr. Yoshida:

We refer you to our comment letter dated November 5, 2014, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Larry Spigel  
Assistant Director  
Division of Corporation Finance