



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

DIVISION OF
CORPORATION FINANCE

December 22, 2017

Via E-mail

Kazuo Hirai
President and Chief Executive 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, 2017
Filed June 15, 2017
File No. 1-06439**

Dear Mr. Hirai:

We refer you to our comment letter dated November 17, 2017, regarding business contacts with Sudan and Syria. 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: Larry Spigel
Assistant Director
Division of Corporation Finance