



DIVISION OF  
CORPORATION FINANCE

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

February 20, 2020

Hiroki Totoki  
Chief Financial Officer  
SONY CORP  
7-1, Konan 1-Chome, Minato-Ku  
Tokyo 108-0075, Japan

**Re: SONY CORP**  
**Form 20-F for Fiscal Year Ended March 31, 2019**  
**File No. 001-06439**

Dear Mr. Totoki:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Manufacturing