

April 29, 2009

Via U.S. Mail and Facsimile (011-81-3-3543-9329)

Zenji Miura  
Corporate Executive Vice President and Chief Financial Officer  
Ricoh Company, Ltd.  
13-1, Ginza 8-chome, Cho-ku  
Tokyo 104-8222, Japan

**Re: Ricoh Company, Ltd.  
Form 20-F for the Fiscal Year Ended March 31, 2008  
Filed June 27, 2008  
File No. 2-68279  
Response Letter Dated April 10, 2009**

Dear Mr. Miura:

We refer you to our comment letter dated March 31, 2009 regarding business contacts with Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Peggy Fisher  
Assistant Director  
Division of Corporation Finance