



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

Mail Stop 3030

March 31, 2010

Mr. Zenji Miura
Chief Financial Officer
Ricoh Company, Ltd.
13-1, Ginza 8-chome, Chuo-ku
Tokyo 107-8544, Japan

Re: Ricoh Company, Ltd.
Form 20-F for the Fiscal Year Ended March 31, 2009
Filed June 30, 2009
File No. 002-68279

Dear Mr. Miura:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief