



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

April 22, 2008

Masahiro Umemura
Vice Chairman and Representative Director
Kyocera Corporation
6, Takeda, Tobadono-cho,
Fushimi-ku
Kyoto M0 612-8501
Japan

Re: Kyocera Corporation
Form 20-F for the Fiscal Year Ended March 31, 2007
Filed July 5, 2007
Amendment No. 1 to Form 20-F for the Fiscal Year Ended March 31, 2007
Filed October 5, 2007
File No. 001-07952

Dear Mr. Umemura:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Branch Chief