



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

September 2, 2015

Via E-mail

Mr. Shoichi Aoki
Director, Managing Executive Officer and
General Manager of Corporate Financial and
Accounting Group
Kyocera Corporation
6, Takeda Tobadono-cho, Fushimi-ku,
Kyoto 612-8501, Japan

Re: Kyocera Corporation
Form 20-F for the fiscal year ended March 31, 2015
Filed June 30, 2015
File No. 001-07952

Dear Mr. Aoki:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Martin James

Martin James
Senior Assistant Chief Accountant
Office of Electronics and Machinery