



DIVISION OF
CORPORATION FINANCE

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

December 8, 2017

Via E-mail

Hideo Tanimoto
Representative Director and President
Kyocera Corporation
6, Takeda Tobadono-cho, Fushimi-ku
Kyoto 612-6501, Japan

Re: Kyocera Corporation
Form 20-F for the Fiscal Year Ended March 31, 2017
Filed June 28, 2017
File No. 1-07952

Dear Mr. Tanimoto:

We refer you to our comment letter dated November 14, 2017, regarding business contacts with Syria. We have completed our review of this subject matter. 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,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Amanda Ravitz
Assistant Director
Division of Corporation Finance