



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

September 15, 2009

Mr. Makoto Uenoyama
Director
Panasonic Corporation
1006, Oaza Kadoma, Kadoma-shi
Osaka 571-8501, Japan

Re: Panasonic Corporation
Form 20-F for the fiscal year ended March 31, 2009
File No. 1-06784

Dear Mr. Uenoyama:

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