



DIVISION OF  
CORPORATION FINANCE

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

October 18, 2011

Via Email

Mr. Masahito Yamamura  
Attorney-in-Fact,  
General Manager of Investor Relations  
Panasonic Corporation  
1006, Oaza Kadoma  
Kadoma-shi, Osaka 571-8501, Japan

**Re: Panasonic Corporation**  
**Form 20-F for the Fiscal Year Ended March 31, 2011**  
**Filed June 30, 2011**  
**File No. 001-06784**

Dear Mr. Yamamura:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin L. Vaughn

Kevin L. Vaughn  
Accounting Branch Chief