



DIVISION OF  
CORPORATION FINANCE

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

June 24, 2020

Tetsuo Mukunoki  
Legal Counsel  
NEC Corporation  
7-1, Shiba 5-chome  
Minato-ku, Tokyo 108-8001  
Japan

**Re: NEC Corporation**  
**Amendment No. 2 to**  
**Registration Statement on Form 20FR-12G**  
**Filed June 22, 2020**  
**File No. 000-12713**

Dear Mr. Mukunoki:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Technology

cc: Michael Young