

We have We would be very grateful if you could attach these to our Annual Reports which we sent.

RECEIVED

2004 SEP 22 A 10: 44

OFFICE OF INTERNATIONAL CORPORATE FINANCE



82264

Dear Sirs,

BEST AVAILABLE COPY

We have made following two corrections to our Annual Report 2004.

Firstly, headline of second paragraph on right-hand column on Page 12

Error: New 200 W HIT Product Launched in April 2004

Correction: New 200 W HIT Product Launched in April 2003

Secondly, right-hand column "Production" chart on Page 12

Error	Correction
FY 2005 (projected)	FY 2005 (projected)
115MW	153MW

The revised Annual Report can be found on our IR website.

(<http://sanyo.web-ir.jp>)

We apologize for any inconvenience these may have caused.

PROCESSED

SEP 24 2004

THOMSON FINANCIAL

Best Regards,

*Kenichi Sato*

Kenichi Sato  
IR Team  
Corporate Communications Unit  
SANYO Electric Co., Ltd.  
e-mail:sany1007807@sanyo.co.jp

*llw* 9/22