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September 5, 2006

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549
U.S.A.

SUPL

Re: **Sanyo Electric Co., Ltd.**

**Submission for Exemption pursuant to Rule 12g3-2(b) under
the Securities Exchange Act of 1934**

PROCESSED

Ladies and Gentlemen:

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SEP 07 2006

We enclose, on behalf of Sanyo Electric Co., Ltd. (the "Company"), supplementary materials from the Company for the exemption from registration afforded the Company by Rule 12g3-2(b) under the Securities Exchange Act of 1934, as amended.

THOMSON
FINANCIAL

Please direct any questions or comments concerning these materials to Theodore A. Paradise or Michael T. Dunn of Davis Polk & Wardwell, Izumi Garden Tower 33F, 1-6-1 Roppongi, Minato-ku, Tokyo 106-6033, Japan, telephone 011-81-3-5561-4421, facsimile 011-81-3-5561-4425.

Kindly acknowledge your receipt of the enclosed materials by returning a copy of the cover page thereof bearing your "received" stamp to the individual delivering this to you on our behalf.

Very truly yours,

Michael T. Dunn

Enclosures

September 5, 2006

TO : Securities and Exchange Commission
Office of International Corporate Finance

NOTIFICATION OF DELIVERY OF DOCUMENTS

We will forward to you the following documents as per the list below.
Please feel free to contact us if you need further information.

NOTE

	Title of document	Copies
*	Press Release Dated August 30, 2006	1

SANYO ELECTRIC CO., LTD.



TAKAO OKAZAKI
GENERAL MANAGER,
ACCOUNTING UNIT



August 30, 2006

To Whom It May Concern:

Company Name: SANYO Electric Co., Ltd.
(Code No.: 6764, 5 stock exchanges in Japan)
Representative: Toshimasa Iue, President & Director
Inquiries: Corporate Communications Headquarters
Public Relations Unit
(TEL: +81-6-6994-3546)

**Notification of applications for the voluntary delisting of shares and
American depositary shares**

Please be advised that on August 30, 2006 the Board of Directors of SANYO Electric Co., Ltd. resolved to submit applications to voluntarily delist the company's shares from the Nagoya Stock Exchange, Fukuoka Stock Exchange and Sapporo Securities Exchange, and to voluntarily delist the company's American depositary shares (ADSs) from NASDAQ. The relevant details are as follows:

1. Reason for voluntary delisting the company's shares:
The trading volume of shares on the Nagoya Stock Exchange, Fukuoka Stock Exchange and Sapporo Securities Exchange, and the ADSs on NASDAQ are extremely low. The voluntary delistings are expected to have little impact and will cause relatively little inconvenience on the company's shareholders and investors.
2. Schedule
Applications for the voluntary delistings will be submitted to the four above-mentioned stock exchanges in September 2006, at the earliest. The delisting process is expected to be completed by December 2006.

Note: Stock exchanges on which SANYO Electric Co., Ltd. expects to continue to be listed:
the Tokyo Stock Exchange and the Osaka Securities Exchange.
The company has made no arrangements to list its ADSs on another U.S. exchange.