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Mr. Paul M. Dudek, Esq.
Securities and Exchange Commission
Office of International Corporate Finance
Mail Stop 3628
100 F Street NE
Washington, D.C. 20549 U.S.A.

JAN 23 2008

PROCESSED OFFICE OF INVESTOR
EDUCATION AND ADVOCACY
JAN 30 2008

Re: **OMRON Corporation**
SEC File No. 82-1170

**THOMSON
FINANCIAL**

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**Amendment to the Application for Exemption Pursuant to Rule 12g3-2(b) under
the Securities Exchange Act of 1934**

Dear Mr. Dudek:

Reference is hereby made to the letter dated July 15, 2003 (the "Application Letter") provided to the Securities and Exchange Commission (the "Commission") on behalf of OMRON Corporation, a company incorporated under the laws of JAPAN (the "Company"), in order to establish an exemption from the registration requirements of Section 12(g) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), available to foreign private issuers pursuant to Rule 12g3-2(b) thereunder. With this letter, the Company hereby amends its Application Letter by confirming that it has elected to electronically publish the information required under Rule 12g3-2(b), in lieu of continuing to furnish such information to the Commission in paper format.

In accordance with paragraph (f) of Rule 12g3-2, the Company will publish [on its Internet Web site] [through an electronic information delivery system generally available to the public in its primary trading market], on an ongoing basis, the information as described in clauses (A), (B) or (C) of subparagraph (b)(1)(i) of Rule 12g3-2 promptly after such information is made or is required to be made public. The address of the Company's website on which such information will be published is <http://www.omron.com>. At a minimum, the Company will publish English translations of the following documents: (i) its annual report, including or accompanied by annual financial statements; (ii) interim reports that include financial statements; (iii) press releases; and (iv) all other communications and documents distributed directly to holders of the Company's ordinary shares.

All information and documents published by the Company under paragraph (f) of Rule 12g3-2 will be so published on the understanding that such information and documents will not be deemed "filed" with the SEC or otherwise subject to the liabilities of Section 18 of the

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Exchange Act and that neither this letter nor the publication of such documents and information shall constitute an admission for any purpose that the Company is subject to the Exchange Act.

Please acknowledge receipt of this letter and its enclosures by date-stamping the enclosed copy of this letter and returning it in the enclosed envelope.

If you have any questions with regard to this information, please contact the undersigned at 011-813-3436-7170 (telephone) or 011-813-3436-7180 (facsimile).

Very truly yours,

OMRON Corporation

By 

Name: Hiroshi Oishi

Title: General Manager

Corporate Strategic Planning Headquarters

Investor Relations Department

END