

April 27, 2010

To All Persons Concerned

Name of Company Listed: Kyocera Corporation

Name of Representative: Tetsuo Kuba, President and Director
(Code number: 6971, The First Section of the Tokyo Stock Exchange,
The First Section of the Osaka Securities Exchange)

Person for inquiry: Shoichi Aoki
Director, Managing Executive Officer and General Manager of
Corporate Financial & Accounting Group
(Tel: +81-75-604-3500)

Accounting for Loss Associated with Corporate Reorganization Procedures of
WILLCOM, Inc.

Reference is made to the announcement entitled "Possible Inability to Collect or Delay in Collection of Accounts Receivable from WILLCOM, Inc." dated February 18, 2010. Kyocera Corporation (the "Company") hereby gives notice that the amount of loss relating thereto has now been estimated as set forth below.

1. Outline of Losses

Loss from bad debts, etc.: 8,961 million yen

2. Impact on Performance

The above has been reflected in the consolidated results of the Company for the fiscal period ended March 31, 2010.

3. Forecasts

The above amount reflects the Company's current estimate of losses and remains subject to further modification pursuant to reorganization plans for WILLCOM, Inc. to be decided in the future.