

October 28, 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 & Business Systems Administration Group
(Tel: +81-75-604-3500)

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

Reference is made to the announcement entitled "Accounting for Loss Associated with Corporate Reorganization Procedures of WILLCOM, Inc." dated April 27, 2010, in which Kyocera Corporation (the "Company") informed you of the amount of losses relating to the credits to WILLCOM, Inc. ("WILLCOM"). The Company hereby gives notice that it has identified additional losses as a result of a re-examination based on the reorganization plans submitted by WILLCOM to the Tokyo District Court on October 14, 2010 as set forth below.

1. Outline of Losses

Loss from bad debts, etc.: 708 million yen

2. Impact on Performance

The above has been reflected in the consolidated results of the Company for the second quarter (the three months from July 1, 2010 to September 30, 2010) of the fiscal period ending March 31, 2011, announced as of the date hereof.

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 to be decided in the future.

(Reference: The release dated April 27, 2010)

April 27, 2010

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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.