

SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Notice of Application of Sony Corporation to Withdraw its American Depositary Shares, each presenting one share of common stock, no par value, from Listing and Registration on the Chicago Stock Exchange, Inc. File No. 1-06439

January 9, 2006

On December 21, 2005, Sony Corporation, a company incorporated in Japan ("Issuer"), filed an application with the Securities and Exchange Commission ("Commission"), pursuant to Section 12(d) of the Securities Exchange Act of 1934 ("Act")¹ and Rule 12d2-2(d) thereunder,² to withdraw its American Depositary Shares, each representing one share of common stock, no par value ("Security"), from listing and registration on the Chicago Stock Exchange, Inc. ("CHX").

The Board of Directors ("Board") of the Issuer approved a resolution on October 26, 2005 to withdraw the Security from CHX. The Issuer stated that the primary factor considered by the Board was that most of the trading volume in the Security occurs on the New York Stock Exchange ("NYSE"), with very little trading volume occurring on CHX. The Issuer stated that the Security will continue to trade on NYSE. The Issuer believes that delisting the Security from CHX will cause no substantial inconvenience to the Issuer's shareholders and investors.

The Issuer stated in its application that it has complied with the rules of CHX by complying with all applicable laws in effect in Japan, the jurisdiction in which the Issuer is incorporated and by providing CHX with the required documents governing the withdrawal of securities from listing and registration on CHX.

¹ 15 U.S.C. 781(d).

² 17 CFR 240.12d2-2(d).

The Issuer's application relates solely to the withdrawal of the Security from listing on CHX and shall not affect its continued listing on NYSE or its obligation to be registered under Section 12(b) of the Act.³

Any interested person may, on or before February 2, 2006, comment on the facts bearing upon whether the application has been made in accordance with the rules of CHX, and what terms, if any, should be imposed by the Commission for the protection of investors. All comment letters may be submitted by either of the following methods:

Electronic comments:

- Send an e-mail to rule-comments@sec.gov. Please include the File Number 1-06439 or;

Paper comments:

- Send paper comments in triplicate to Nancy M. Morris, Secretary, Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-9303.

All submissions should refer to File Number 1-06439. This file number should be included on the subject line if e-mail is used. To help us process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's Internet Web site (<http://www.sec.gov/rules/delist.shtml>). Comments are also available for public inspection and copying in the Commission's Public Reference Room. All comments received will be posted without change; we do not edit personal identifying information from submissions. You should submit only information that you wish to make available publicly.

³ 15 U.S.C. 781(b).

The Commission, based on the information submitted to it, will issue an order granting the application after the date mentioned above, unless the Commission determines to order a hearing on the matter.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.⁴

Nancy M. Morris
Secretary

⁴ 17 CFR 200.30-3(a)(1).