

[Translation]

May 24, 2005

Name of Company listed: Kyocera Corporation

Name of Representative: Yasuo Nishiguchi, 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: Akihiko Toyotani
General Manger of Finance Division
(Tel: 075-604-3500)

Filing Complaint against Tax Assessment based on Transfer Pricing Adjustments

On March 28, 2005, Kyocera Corporation (the "Company") received a notice of tax assessment based on transfer pricing adjustments from the Osaka Regional Tax Bureau. The Company reviewed such tax assessment from a variety of points of view and today filed a complaint against it with the authority. The assessment relates to the five-year period from the fiscal year ended March 1999 through the fiscal year ended March 2003. The notice indicated that income should be adjusted upward to 24.3 billion yen and that the resultant additional tax, including local taxes, etc., amounted to 12.7 billion yen.