

To All Persons Concerned

September 20, 2006

Name of Company Listed: Kyocera Corporation
Name of Representative: Makoto Kawamura, 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 Manager of Finance Division
(Tel: 075-604-3500)

Notice Regarding Change in Temporary Independent Auditor

We hereby advise you of a change in the temporary Independent Auditor of the Company as follows:

1. Reason for change of temporary Independent Auditor

As announced in the "Notice Regarding Election of Temporary Independent Auditor" dated July 19, 2006, the Company's Board of Statutory Auditors elected YAMAGUCHI Audit Corporation as the temporary Independent Auditor effective July 19, 2006. It also elected Misuzu Audit Corporation (formerly ChuoAoyama PricewaterhouseCoopers) as additional temporary Independent Auditor effective September 1, 2006, as announced in the "Notice Regarding Election of Additional Temporary Independent Auditor" dated August 29, 2006, and they have been jointly undertaking the audit of the Company.

YAMAGUCHI Audit Corporation submitted its notice of resignation to the Company on September 19, 2006 and the Company accepted it on the same date. As a result, Misuzu Audit Corporation will be the sole temporary Independent Auditor of the Company.

2. Name and address of resigning temporary Independent Auditor

Name: YAMAGUCHI Audit Corporation
Address: Yoyogi-Koen-mae Building, 2-3, Yoyogi-dori, Shunan-shi, Yamaguchi

3. Date of change

September 19, 2006