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SONY CORP
Form 6-K
May 28, 2004

Form 6-K

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D. C. 20549
FORM 6-K

REPORT OF FOREIGN PRIVATE ISSUER

Pursuant to Rule 13a-16 or 15d-16 of
the Securities Exchange Act of 1934

For the month of May 2004

SONY CORPORATION
(Translation of registrant's name into English)

7-35 KITASHINAGAWA 6-CHOME, SHINAGAWA-KU, TOKYO, JAPAN
(Address of principal executive offices)

The registrant files annual reports under cover of Form 20-F.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the
registrant has duly caused this report to be signed on its behalf by the
undersigned, thereunto duly authorized.

SONY CORPORATION

(Registrant)

By: /s/ Teruhisa Tokunaka

(Signature)

Teruhisa Tokunaka
Executive Deputy President and
Group Chief Strategy Officer

Date: May 28, 2004

List of materials

Documents attached hereto:

i) A press release regarding Balance Sheet Correction

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Sony Corporation Corrects Classification of Debt Maturity in Previously Released Consolidated Balance Sheet Information

Sony Corporation today announced that it was correcting certain line items in its previously issued Consolidated Balance Sheets as of December 31, 2003 and March 31, 2004. The correction was made because a part of the current portion of Sony's long-term debt in current liabilities as of each of those dates was incorrectly classified as long-term debt in long-term liabilities in those Balance Sheets.

(Millions of yen, millions of U.S. dollars)

	As of December 31, 2003			
	Original	Original*	Corrected	Corrected*
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Current liabilities	Y 2,911,310	\$ 27,209	Y 2,970,796	\$ 27,765
Current portion of				
long-term debt	30,439	284	89,925	840
Long-term liabilities	4,120,754	38,512	4,061,268	37,956
Long-term debt	1,129,989	10,561	1,070,503	10,005

* U.S. dollar amounts have been translated from yen, for convenience only, at the rate of Y107=U.S.\$1, the approximate Tokyo foreign exchange market rate as of December 30, 2003.

(Millions of yen, millions of U.S. dollars)

	As of March 31, 2004			
	Original	Original*	Corrected	Corrected*
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Current liabilities	Y 2,924,908	\$ 28,124	Y 2,982,215	\$ 28,675
Current portion of				
long-term debt	326,450	3,139	383,757	3,690
Long-term liabilities	3,764,894	36,201	3,707,587	35,650
Long-term debt	834,956	8,028	777,649	7,477

* U.S. dollar amounts have been translated from yen, for convenience only, at the rate of Y104=U.S.\$1, the approximate Tokyo foreign exchange market rate as of March 31, 2004.

Investor Relations Contacts:

Tokyo	New York	London
Yukio Ozawa	Masaaki Konoo/Kumiko Koyama	Chris Hohman/Shinji Tomita
+81-(0)3-5448-2180	+1-212-833-6722	+44-(0)20-7444-9713
Home Page: www.sony.net/IR		

END