



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 13, 2017

Via E-mail

Takeshi Kunibe  
President and Chief Executive Officer  
Sumitomo Mitsui Financial Group, Inc.  
1-2, Marunouchi 1-chome, Chiyoda-ku  
Tokyo 100-0005, Japan

**Re: Sumitomo Mitsui Financial Group, Inc.**  
**Form 20-F for the Fiscal Year Ended March 31, 2016**  
**Filed June 29, 2016**  
**File No. 1-34919**

Dear Mr. Kunibe:

We refer you to our comment letter dated March 30, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Dietrich King  
Assistant Director  
Division of Corporation Finance