



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

June 25, 2009

Mr. Hiroshi Saito  
Chief Financial Officer  
Mitsubishi UFJ Financial Group Inc.  
4-1, Marunouchi 2- chome  
Chiyoda-ku, Tokyo 100-8330 Japan

**RE: Mitsubishi UFJ Financial Group Inc.  
Form 20-F for Fiscal Year Ended March 31, 2008  
File No. 333-98061-99**

Dear Mr. Saito:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Hugh West  
Accounting Branch Chief