



DIVISION OF
CORPORATION FINANCE

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

August 16, 2010

Mr. Nouo Kuroyanagi
President and Chief Executive Officer
Mitsubishi UFJ Financial Group, Inc.
7-1 Marunouchi 2-chrome
Chiyoda-ku Tokyo 100-8330
Japan

Re: Mitsubishi UFJ Financial Group, Inc.
File No. 333-98061-99
Form 20-F for the fiscal year ended March 31, 2009, filed September 2, 2009

Dear Mr. Kuroyanagi:

We have completed our review of your filing. We have no further comments at this time.

Sincerely,

Michael R. Clampitt
Senior Attorney

cc Tong Yu, Esquire
Paul, Weiss, Rifkind, Wharton & Garrison LLP
Tokyo 100-0011, Japan