



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