



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

DIVISION OF  
CORPORATION FINANCE

May 10, 2017

Via E-mail

Nobuyuki Hirano  
President and Group Chief Executive Officer  
Mitsubishi UFJ Financial Group, Inc.  
7-1, Marunouchi 2-chome, Chiyoda-ku  
Tokyo 100-8330, Japan

**Re: Mitsubishi UFJ Financial Group, Inc.  
Form 20-F for the Fiscal Year Ended March 31, 2016  
Filed July 15, 2016  
File No. 0-54189**

Dear Mr. Hirano:

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