



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

March 13, 2006

Kazuya Imai, Chief Financial Officer
Mitsui & Co., Ltd
2-1, Ohtemachi 1-Chome
Chiyoda-Ku, Tokyo 100-0004
Japan

Re: Mitsui & Co., Ltd
Form 20-F for the Year Ended March 31, 2005
Filed on September 26, 2005
File No. 0-9929

Dear Mr. Imai:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

April M. Sifford
Branch Chief