



DIVISION OF
CORPORATION FINANCE

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

March 12, 2009

Via U.S. mail and facsimile

Mr. Junichi Matsumoto
Chief Financial Officer
Mitsui & Co., Ltd.
2-1 Ohtemachi 1-chome
Chiyoda-ku, Tokyo 100-0004
Japan

**Re: Mitsui & Co., Ltd.
Form 20-F
Filed August 4, 2008
File No. 0-09929**

Dear Mr. Matsumoto:

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

Sincerely,

Anne Nguyen Parker
Branch Chief