



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4720

June 25, 2009

Mr. Nobuyuki Hirano
Principal Financial Officer
The Bank of Tokyo Mitsubishi UFJ Ltd.
7-1, Marunouchi 2- chome
Chiyoda-ku, Tokyo 100-8330 Japan

**Re: The Bank of Tokyo Mitsubishi UFJ Ltd.
Form 20-F for Fiscal Year Ended March 31, 2008
File No. 033-93414**

Dear Mr. Hirano:

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

Sincerely,

Hugh West
Accounting Branch Chief