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WRITER'S DIRECT FACSIMILE

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WRITER'S DIRECT E-MAIL ADDRESS

esmith@paulweiss.com



02055081

September 20, 2002

By U.S. Mail

Office of International Corporate Finance
Division of Corporate Finance
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549
U.S.A.

Attention: Ms. Amy O'Brien

Re: File No. 82-34680 Sumitomo Corporation
Submission of Information Required Under Rule 12g3-2(b) of the
Securities Exchange Act of 1934, as amended.

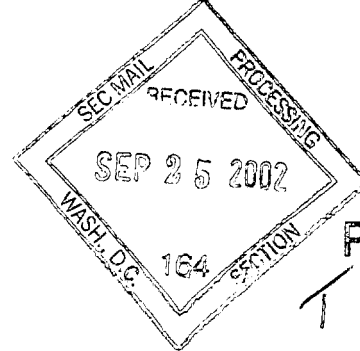
Dear Ms. O'Brien:

On behalf of Sumitomo Corporation (the "Company"), I am furnishing
herewith the following information pursuant to Rule 12g3-2(b)(1)(iii) (the "Rule") under
the Securities Exchange Act of 1934, as amended (the "Exchange Act").

Enclosed herewith, please find a copy of the following document:

1. Press Release dated September 20, 2002 [English Translation].

*NOT ADMITTED TO NEW YORK BAR.



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THOMSON
FINANCIAL

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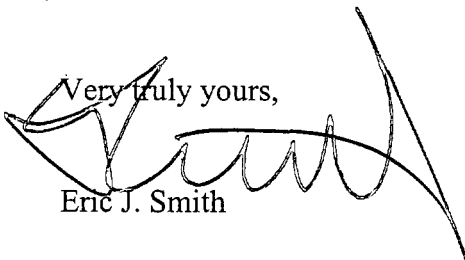
This letter, together with the enclosure, shall not be deemed to be "filed" with the Commission or otherwise subject to the liabilities of Section 18 of the Exchange Act, nor shall the submission of this letter and the enclosed materials constitute an admission for any purpose that the Company is subject to the Exchange Act.

If you have any questions with regard to the enclosed information, please do not hesitate to contact the undersigned (direct: (212) 373-3387, fax: (212) 492-0387).

Kindly acknowledge receipt of this letter and the enclosures by stamping the enclosed copy of this letter and returning it to me via the enclosed self-addressed, stamped envelope.

Very truly yours,

Eric J. Smith

A handwritten signature in black ink, appearing to read 'Eric J. Smith', is written over the typed name. The signature is fluid and cursive, with a long, sweeping horizontal stroke that extends to the right.

ENCLOSURE

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