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外国法事務弁護士事務所  
(ニューヨーク法)

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OFFICE OF INTERNATIONAL  
CORPORATE FINANCE

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July 7, 2004

THOMSON  
FINANCIAL

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.



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3A CHATER ROAD, CENTRAL  
HONG KONG  
TELEPHONE (852) 2536-9933  
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Re: Sumitomo Corporation/File No. 82-34680  
Submission of Information Required under Rule 12g3-2(b) of the  
Securities Exchange Act of 1934, as amended.

SUPPL

Ladies and Gentlemen:

On behalf of Sumitomo Corporation, a joint stock company organized under the laws of Japan (the "Company"), we submit herewith the following information pursuant to Rule 12g3-2(b) (the "Rule") under the Securities Exchange Act of 1934, as amended (the "Exchange Act").

- a) Amendment to Extraordinary Report dated July 7, 2004 [in Japanese].

Amendment to Extraordinary Report filed with the Director of Kanto Local Finance Bureau pursuant to Article 24-5 of the Securities and Exchange Law in connection with the international placement of the Company's common stock.

- b) Amendment to Securities Registration Statement dated July 7, 2004 [in Japanese].

Amendment to Securities Registration Statement filed with the Director of Kanto Local Finance Bureau pursuant to Article 7 of the Securities and Exchange Law.

- c) Second Amendment to Prospectus dated June 2004 [in Japanese].

Amendment to Prospectus distributed in Japan to prospective purchasers pursuant to Article 13 of the Securities and Exchange law.

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- d) Enclosed herewith please find a copy of the press release dated July 7, 2004 announcing the determination of the offering price of new shares of common stock of the Company [English Translation].

This letter 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 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 at +81-3-3597-8101. Please acknowledge receipt of this letter and the enclosure by stamping the enclosed copy of this letter and returning it to our messenger who has been instructed to wait.

Very truly yours,

*Miki Kondo*  
Miki Kondo 

Enclosure

cc. Tomoyasu Minohara  
*Sumitomo Corporation*  
Lisa Yano  
*Paul, Weiss, Rifkind, Wharton & Garrison LLP*

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[TRANSLATION]

July 7, 2004

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OFFICE OF INTERNATIONAL  
CORPORATE FINANCE

Company: Sumitomo Corporation  
Representative: Motoyuki Oka  
President and CEO  
TSE Code number: 8053  
Contact: Mitsuru Iba  
General Manager of IR Dept.  
Telephone: (03) 5166-5000

Notice Concerning the Determination of Offering Price

Sumitomo Corporation (referred to as "the Company" hereinafter) determined the offering price in connection with the offer for sale of new shares (referred to as the "Offering" hereinafter) approved at the meeting of the board of directors held on June 23, 2004 as follows:

- |     |  |   |                    |
|-----|--|---|--------------------|
| (1) | Number of Shares to be Issued                                | Common Stock                                  | 140,000,000 Shares |
|     |  | (Japanese Offering)                           | 98,000,000 Shares  |
|     |  | (International Offering)                      | 42,000,000 Shares  |
| (2) | Offering Price   | 742 Japanese Yen per Share                    |                    |
| (3) | Total Offering Price   | 103,880,000,000 Japanese Yen                  |                    |
| (4) | Issue Price  | 711.68 Japanese Yen per Share                 |                    |
| (5) | Total Issue Price  | 99,635,200,000 Japanese Yen                   |                    |
| (6) | Portion of Issue Price not to be Accounted to Stated Capital | 355.68 Japanese Yen per Share                 |                    |
| (7) | Subscription Period (Japanese Offering)                      | Thursday, July 8, 2004- Monday, July 12, 2004 |                    |
| (8) | Payment Date   | Thursday, July 15, 2004                       |                    |
| (9) | Share Certificate Delivery Date                              | Friday, July 16, 2004                         |                    |

(Note): The Underwriters shall purchase shares of the Company's common stock at the issue price and offer them at the offering price.

Note: These materials are exclusively for press release purpose and are not an offer of securities for sale. If you wish to make an investment, please refer to the Company's Offering Circular (and any amendments thereto) at your own risk. This press release does not represent an offer of securities for sale in the United States. The offer and sale of securities issued by the Company are not permitted in the United States, other than in cases where the securities have been registered under the U.S. Securities Act of 1933 or have been exempted from the registration requirement. An English-language prospectus will be prepared in cases where securities are to be publicly offered in the United States. The prospectus will contain detailed information on the issuing company and its management team, as well as financial statements. The Company has no intention of registering these securities for sale in the United States.

<Reference>

1. Determination of the Offering Price

- |     |  |   |
|-----|--|---|
| (1) | Determination Date and<br>Closing Price on Such Date | Wednesday, July 7, 2004<br>758 Japanese Yen |
| (2) | Discount Rate  | 2.11%                                       |

2. Use of Proceeds

The Company and its subsidiaries (referred to as the “Group” hereinafter) aims to expand its earnings base by increasing risk-adjusted assets through investments in businesses that the Group believes will be highly profitable or has growth potential. The entire net proceeds of approximately ¥98,735.20 million to be received from the Offering, consisting of approximately ¥ 69,144.64 million from the Japanese Offering and approximately ¥ 29,590.56 million from the International Offering, will be applied to fund such investment activities. Specifically, the net proceeds will be applied to fund acquisition of interests in mineral resources and energy related projects, expansion of information business, including movie and media businesses, acquisitions in the transportation and construction equipment sector and the expansion of automobile financing business.

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