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OFFICE OF INTERNATIONAL CORPORATE FINANCE



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July 12, 2006
Our ref. No. PI 075

The U.S. Securities and Exchange Commission
450 Fifth Street, N.W.
Room 3099
Office of International Corporate Finance
Mail Stop 3-7
Washington, D.C. 20549

Re: Mitsubishi Corporation - File No. 82-3784

SUPL

Dear Sirs:

Mitsubishi Corporation is pleased to enclose for filing the following documents:

- **Mitsubishi Corporation to Dissolve and Liquidate Subsidiaries**

This release is to be filed with respect to the Issuer's obligations pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

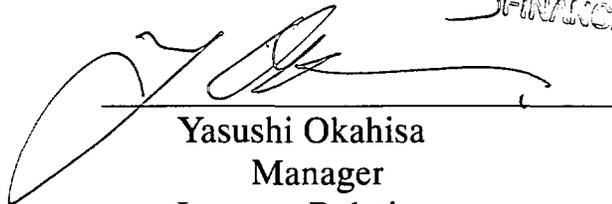
**Please acknowledge receipt of this document by stamping the duplicate copy of this letter and returning it to us in the enclosed self-addressed envelope.*

Yours sincerely,

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THOMSON FINANCIAL



Yasushi Okahisa
Manager
Investor Relations

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Translation of report filed with the Tokyo Stock Exchange on July 10, 2006 8 P 2: 19

OFFICE OF INTERNATIONAL
CORPORATE FINANCE

Mitsubishi Corporation to Dissolve and Liquidate Subsidiaries

Mitsubishi Corporation has decided to dissolve and liquidate its subsidiaries, as detailed below.

1-1. Company Overview

Name: FOOD FRONTIER CO., LTD
Address: 3-1, Marunouchi 2-chome, Chiyoda-ku, Tokyo
President: Tsutomu Takanose
Business: Management of subsidiaries and affiliates
Established: October, 2002
Capital: 179 Million Yen
Shareholder: Mitsubishi Corporation (100%)
Fiscal year-end: March

1-2. Reason for Dissolution and Liquidation

This decision was made since Mitsubishi Corporation decided to directly manage the subsidiaries and affiliates concerned.

1-3. Schedule

Completion of liquidation: October 31, 2006 (planned)

1-4. Impact on MC Operating Results

The liquidation of the aforementioned subsidiary will have only a negligible effect on Mitsubishi Corporation's non-consolidated and consolidated (U.S. GAAP) operating results.

2-1. Company Overview

Name: VOGUE INTERNATIONAL CO.,LTD.
Address: 3-7, Kawaramachi 4-chome, Chuo-ku, Osaka-shi, Osaka
President: Youichi Yoshihara
Business: Sales of men's wear
Established: March, 1993

Capital: 100 Million Yen
Shareholder: Mitsubishi Corporation (100%)
Fiscal year-end: January

2-2. Reason for Dissolution and Liquidation

This decision was made because of the downturn of the business environment surrounding the subsidiary.

2-3. Schedule

Completion of liquidation: October 31, 2006 (planned)

2-4. Impact on MC Operating Results

The liquidation of the aforementioned subsidiary will have only a negligible effect on Mitsubishi Corporation's non-consolidated and consolidated (U.S. GAAP) operating results.

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