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Sumitomo
Corporation

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OFFICE OF INTERNATIONAL
CORPORATE FINANCE Rule 12g3-2(b) File No. 82-34680

July 4, 2006

By Federal Express

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



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PROCESSED SUPPL

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THOMSON
FINANCIAL

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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").

1. Amendment Report dated June 24, 2005 [English translation].

Amendment Report filed with the Director of the Kanto Local finance Bureau amending the details of the Cash Flow Statement in the Semi-Annual Securities Report dated December 20, 2004.

2. Amendment Report dated July 4, 2006 [in Japanese].

Amendment Report filed with the Director of the Kanto Local finance Bureau amending the details of the description of officers and the description of short-term loans in the Annual Securities Report dated June 23, 2006.

Sumitomo Corporation

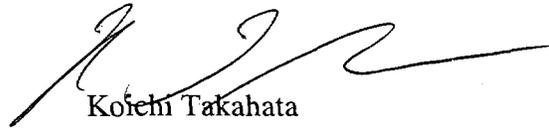
1-8-11, Harumi, Chuo-ku, Tokyo, 104-8610 Japan

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This letter, together with the enclosure[s], 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.

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 pre-paid Federal Express envelope and label.

Very truly yours,



Koichi Takahata

Corporate Officer,

General Manager of the Investor Relations Dept.

Sumitomo Corporation

(Tel:81(3)-5166-3487, Fax: 81(3)-5166-6292).