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February 1, 2007
Our ref. No. PI 0108

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

SUPPL

Re: Mitsubishi Corporation - File No. 82-3784

Dear Sirs:

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

- **Mitsubishi Corporation to Dissolve and Liquidate a Subsidiary**

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.

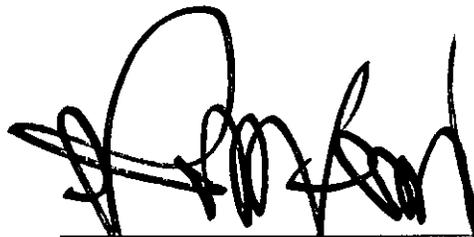
**Please acknowledge receipt of this document by stamping the duplicate copy of this letter and returning it to us in the enclosed self-addressed envelope.*

PROCESSED

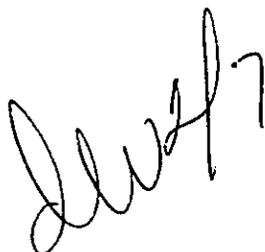
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FINANCIAL

Yours sincerely,



Eiji Oshima
Senior Vice President,
Investor Relations



Translation of report filed with the Tokyo Stock Exchange on February 1, 2007

Mitsubishi Corporation to Dissolve and Liquidate a Subsidiary

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

1. Company Overview

Name: SHANGHAI DIA FASHION CO., LTD
Address: NO.16, LANE971, CHUAN NAN FENG ROAD
PUDONG SHANGHAI, CHINA
President: Takuma Nakayama
Business: Manufacturing and sales of apparel
Established: August 1993
Capital: 1,400 Thousand US Dollars
Shareholder: Mitsubishi Corporation (65%),
Shanghai Airport-Town Invest Management Administer Center (35%)
Fiscal year-end: December

2. Reason for Dissolution and Liquidation

The decision was made to dissolve this subsidiary due to the worsening business environment.

3. Schedule

Completion of liquidation: August 31, 2007 (planned)

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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END