

MEMORANDUM

April 21, 2008

To: File No. S7-05-08

From: Paul Dudek, Chief
Office of International Corporate Finance

Re: Meeting on Proposed Foreign Issuer Reporting Enhancements

On April 15, 2008, Hiroshi Saito, Takeaki Ishii and Masahisa Takahashi of Mitsubishi UFJ Financial Group, Inc., Jack Bostelman of Sullivan & Cromwell, LLP, and David Huntington of Paul, Weiss, Rifkind, Wharton & Garrison, LLP met with Brian Breheny, Wayne Carnall, Craig Olinger and Paul Dudek of the Division of Corporation Finance, Julie Erhardt and Kristina Kimpel of the Office of the Chief Accountant, and Mark Uyeda, Counsel to Commissioner Atkins, to discuss the Commission's proposal to change the Form 20-F annual report filing deadline under the proposed Foreign Issuer Reporting Enhancements.