



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

June 13, 2017

Via E-mail

Takeshi Kunibe
President and Chief Executive Officer
Sumitomo Mitsui Financial Group, Inc.
1-2, Marunouchi 1-chome, Chiyoda-ku
Tokyo 100-0005, Japan

**Re: Sumitomo Mitsui Financial Group, Inc.
Form 20-F for the Fiscal Year Ended March 31, 2016
Filed June 29, 2016
File No. 1-34919**

Dear Mr. Kunibe:

We refer you to our comment letter dated March 30, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Dietrich King
Assistant Director
Division of Corporation Finance