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November 29, 2007

Our ref. No. PI 169

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



SUPL

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.*

Yours sincerely,

Hiroshi Anai
Manager
Investor Relations Office

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Translation of report filed with the Tokyo Stock Exchange on November 29, 2007

Mitsubishi Corporation to Dissolve and Liquidate a Subsidiary

Mitsubishi Corporation has decided to dissolve and liquidate the following subsidiary.

1. Overview of Company to Be Dissolved

Company: MC Fresh Inc.

Address: 2740 West 81st Street, Hialeah, FL 33016, USA

Representative: Takeshi Kimura

Business: Sales of fresh and frozen fish and seafood

Established: April 1995

Capital: 900 thousand US dollars

Shareholder: Mitsubishi Corporation (66.7%), Mitsubishi International Corporation (22.2%), Global Prosperity Fishery Co., Ltd. (11.1%)

Fiscal year-end: March

2. Reason for Dissolution and Liquidation

The decision was made to dissolve this subsidiary because part of its business (import and sales of frozen fish and seafood) will be transferred to a newly established company of Uoriki Co., Ltd., due to worsening business environment.

3. Overview of Uoriki Co., Ltd.

Address: 2969-5 Ishikawa-cho, Hachioji-shi, Tokyo

Representative: Shigenori Ito

Business: Retail and Wholesale of fresh fish, marine products and sushi; restaurant management

Established: December 1984

Stock listing: Second section of the Tokyo Stock Exchange

4. Schedule

Completion of liquidation: end of September 2008 (planned)

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

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END