

MITSUI & CO LTD
Form F-6 POS
April 25, 2011

As filed with the Securities and Exchange Commission on April 25, 2011

Registration No. 333 - 130231

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 1 TO FORM F-6
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933, AS AMENDED FOR AMERICAN DEPOSITARY SHARES EVIDENCED BY
AMERICAN DEPOSITARY RECEIPTS

Mitsui Bussan Kabushiki Kaisha
(Exact name of issuer of deposited securities as specified in its charter)

Mitsui & Co., Ltd.
(Translation of issuer's name into English)

Japan
(Jurisdiction of incorporation or organization of issuer)

CITIBANK, N.A.
(Exact name of depository as specified in its charter)

388 Greenwich Street
New York, New York 10013
(212) 816-6763
(Address, including zip code, and telephone number, including area code, of depository's principal executive offices)

CT Corporation System
111 Eighth Avenue (13th floor)
New York, New York 10011
(212) 894-8940
(Address, including zip code, and telephone number, including area code, of agent for service)

Izumi Akai, Esq.
Sullivan & Cromwell LLP
Otemachi First Square
5-1, Otemachi 1-chome
Chiyoda-ku, Tokyo
100-0004
Japan

Copies to:
Herman H. Raspé, Esq.
Patterson, Belknap, Webb &
Tyler LLP
1133 Avenue of the Americas
New York, New York 10036

It is proposed that this filing become effective under Rule 466:

immediately upon filing.
 on (Date) at (Time).

If a separate registration statement has been filed to register the deposited shares, check the following box : o

CALCULATION OF REGISTRATION FEE

| Title of Each Class of Securities to be Registered | Amount to be Registered | Proposed Maximum Aggregate Price Per Unit* | Proposed Maximum Aggregate Offering Price** | Amount of Registration Fee |
|--|-------------------------|--|---|----------------------------|
| American Depositary Shares, each representing twenty (20) shares of common stock of Mitsui & Co., Ltd. | N/A | N/A | N/A | N/A |

*Each unit represents 100 American Depositary Shares.

**Estimated solely for the purpose of calculating the registration fee. Pursuant to Rule 457(k), such estimate is computed on the basis of the maximum aggregate fees or charges to be imposed in connection with the issuance of American Depositary Shares.

The Registrant hereby amends this Post-Effective Amendment No. 1 to Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Post-Effective Amendment No. 1 to Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, or until this Post-Effective Amendment No. 1 to Registration Statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

This Post-Effective Amendment No. 1 to Registration Statement may be executed in any number of counterparts, each of which shall be deemed an original, and all of such counterparts together shall constitute one and the same instrument.

PART I

INFORMATION REQUIRED IN PROSPECTUS

Cross Reference Sheet

Item 1. DESCRIPTION OF SECURITIES TO BE REGISTERED

| Item Number and Caption | Location in Form of American Depository Receipt ("Receipt") Filed Herewith as Prospectus |
|--|--|
| 1. Name of Depositary and address of its principal executive office | Paragraph (1) |
| 2. Title of Receipts and identity of deposited securities | Paragraphs (1) and (2) |
| Terms of Deposit: | |
| (i) The amount of deposited securities represented by one American Depositary Share ("ADSs") | Paragraph (1) |
| (ii) The procedure for voting, if any, the deposited securities | Paragraph (15) |
| (iii) The collection and distribution of dividends | Paragraphs (12) and (14) |
| (iv) The transmission of notices, reports and proxy soliciting material | Paragraphs (15) and (17) |
| (v) The sale or exercise of rights | Paragraphs (13) and (14) |
| (vi) The deposit or sale of securities resulting from dividends, splits or plans of reorganization | Paragraphs (12), (14) and (16) |
| (vii) Amendment, extension or termination of the deposit agreement | Paragraphs (9), (19) and (20) (and no provisions for extensions). |
| (viii) Rights of holders of Receipts to inspect the transfer books of the Depositary and the list of holders of ADSs | Paragraph (17) |

- (ix) Restrictions upon the right to deposit or Paragraphs (3), (5), (6), (7), and (8) withdraw the underlying securities

| Item Number and Caption | Location in Form of American Depository Receipt (“Receipt”) Filed Herewith as Prospectus |
|-------------------------------|---|
| (x) | Limitation upon the liability of the Depository Paragraph (18) |
| (xi) | Fees and charges which may be imposed directly or indirectly on holders of ADSS Paragraph (10) |
| Item 2. AVAILABLE INFORMATION | Paragraph (17) |

The Company has been subject to the periodic reporting requirements of the United States Securities Exchange Act of 1934, as amended (the “Exchange Act”), and has filed certain reports with, and submitted certain information to, the United States Securities and Exchange Commission (the “Commission”), which reports can be retrieved from the Commission’s internet website at www.sec.gov, and can be inspected and copied at the public reference facilities maintained by the Commission at 100 F Street, N.E., Washington, D.C. 20549. The Company has filed (i) a Form 25 with the U.S. Securities and Exchange Commission (“SEC”) to withdraw from listing on the national securities exchange and from registration under Section 12(b) of the Exchange Act and (ii) a Form 15F (“Form 15F”) with the Commission to terminate its obligation under Section 15(d) of the Exchange Act to file with and submit to the Commission reports required by Section 13(a) of the Exchange Act. The filing of the Form 15F immediately suspended the Company’s duty under the Exchange Act to file or submit the reports required by Sections 13(a) of the Exchange Act. Upon the effectiveness of the Form 25, the Company’s duty to file or submit reports under Section 13(a) of the Exchange Act will terminate, and upon effectiveness of the Form 15F, the Company’s duty under Section 15(d) of the Exchange Act to file or submit reports required by Section 13(a) of the Exchange Act will terminate. Pursuant to Rule 12g3-2(b)(1), the Company is exempt from the reporting obligations of the Exchange Act. In order to satisfy the conditions of Rule 12g3-2(b) the Company intends to publish English translations of the information contemplated in Rule 12g3-2(b)(2)(i) under the Exchange Act on its internet website or through an electronic information delivery system generally available to the public in the Company’s primary trading market. The Company has specified in Form 15F the internet website or the electronic information delivery system on which it intends to publish such information. The information so published by the Company cannot be retrieved from the Commission’s internet website, and cannot be inspected or copied at the public reference facilities maintained by the Commission. If either the Form 25 or Form 15F does not become effective, the Company will again be subject to the periodic reporting requirements of the Exchange Act and will be required to file with the Commission, and submit to the Commission, certain reports that can be retrieved from the Commission’s internet website at www.sec.gov, and can be inspected and copied at the public reference facilities maintained by the Commission.

PROSPECTUS

The Prospectus consists of the proposed form of American Depositary Receipt included as Exhibit A to the Form of Amendment No. 2 to the Deposit Agreement filed as Exhibit (a)(i) to this Post-Effective Amendment No. 1 to Registration Statement on Form F-6 and is incorporated herein by reference.

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PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 3. EXHIBITS

(a)(i) Form of Amendment No. 2 to Deposit Agreement, by and among Mitsui & Co., Ltd. (the “Company”), Citibank, N.A., as depositary (the “Depositary”), and all Holders from time to time of American Depositary Shares issued under the Deposit Agreement. – Filed herewith as Exhibit (a)(i).

(a)(ii) Amendment No. 1 to Deposit Agreement, dated as of January 4, 2006, by and among the Company, the Depositary, and all Holders from time to time of American Depositary Receipts and European Depositary Receipts issued under the Deposit Agreement. – Filed herewith as Exhibit (a)(ii).

(a)(iii) Deposit Agreement, dated as of October 1, 1982, among the Company, the Depositary, and all Holders from time to time of American Depositary Receipts and European Depositary Receipts issued thereunder. – Previously filed.*

(b) Letter Agreement, dated November 28, 2007, by and between the Company and the Depositary. ___ Filed herewith as Exhibit (b).

(c) Every material contract relating to the deposited securities between the Depositary and the issuer of the deposited securities in effect at any time within the last three years. ___ None.

(d) Opinion of counsel for the Depositary as to the legality of the securities to be registered. ___ None

(e) Certificate under Rule 466. ___ None.

(f) Powers of Attorney for certain officers and directors and the authorized representative of the Company. ___ Set forth on the signature pages hereto.

* Previously filed as exhibit (a)(ii) to Registration Statement on Form F-6 (Reg. No. 333-130231).

Item 4. UNDERTAKINGS

- (a) The Depositary undertakes to make available at the principal office of the Depositary in the United States, for inspection by holders American Depositary Shares, any reports and communications received from the issuer of the deposited securities which are both (1) received by the Depositary as the holder of the deposited securities, and (2) made generally available to the holders of the underlying securities by the issuer.
- (b) If the amount of fees charged is not disclosed in the prospectus, the Depositary undertakes to prepare a separate document stating the amount of any fee charged and describing the service for which it is charged and to deliver promptly a copy of such fee schedule without charge to anyone upon request. The Depositary undertakes to notify each registered holder of an American Depositary Shares thirty (30) days before any change in the fee schedule.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, Citibank, N.A., acting solely on behalf of the legal entity created by the Deposit Agreement, dated as of October 1, 1982, by and among Mitsui & Co., Ltd., Citibank, N.A., as depositary, and all holders from time to time of American Depositary Receipts and European Depositary Receipts issued thereunder, as amended by Amendment No. 1 to Deposit Agreement, dated as of January 4, 2006, supplemented by Letter Agreement, dated November 28, 2007, and proposed to be amended by Amendment No. 2 to Deposit Agreement, certifies that it has reasonable grounds to believe that all the requirements for filing on Form F-6 are met and has duly caused this Post-Effective Amendment No. 1 to Registration Statement on Form F-6 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, State of New York, on the 25th day of April, 2011.

Legal entity created by the Deposit Agreement (as amended and supplemented) for the issuance of American Depositary Shares registered hereunder, each American Depositary Share representing twenty (20) shares of common stock of Mitsui & Co., Ltd.

CITIBANK, N.A., solely in its capacity as Depositary

By: /s/ Richard Etienne
Name: Richard Etienne
Title: Vice President

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, Mitsui & Co., Ltd. certifies that it has reasonable grounds to believe that all the requirements for filing on Form F-6 are met and has duly caused this Post-Effective Amendment No. 1 to Registration Statement on Form F-6 to be signed on its behalf by the undersigned thereunto duly authorized, in Tokyo, Japan, on April 25, 2011.

MITSUI & CO., LTD.

By: /s/ Joji Okada
Name: Joji Okada
Title: Executive Managing Officer,
Chief Financial Officer

POWERS OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Mr. Joji Okada to act as his/her true and lawful attorney-in-fact and agent, with full power of substitution, for him/her and in his/her name, place and stead, in any and all such capacities, to sign any and all amendments, including post-effective amendments, and supplements to this Registration Statement, and to file the same, with all exhibits thereto and other documents in connection therewith, with the United States Securities and Exchange Commission, granting unto said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as s/he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his/her substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Post-Effective Amendment to Registration Statement on Form F-6 has been signed by the following persons in the following capacities on April 25, 2011.

| Signature | | Title |
|------------------------------|-----------------|---|
| /s/ Shoei Utsuda Name: | Shoei Utsuda | Chairman of the Board of Directors |
| /s/ Masami Iijima Name: | Masami Iijima | Representative Director, President and Chief Executive Officer (principal executive officer) |
| /s/ Seiichi Tanaka Name: | Seiichi Tanaka | Representative Director, Executive Vice President |
| /s/ Takao Omae Name: | Takao Omae | Representative Director, Executive Vice President |
| /s/ Masayoshi Komai Name: | Masayoshi Komai | Representative Director, Executive Vice President |

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| Signature | | Title |
|-------------------|---------------------|---|
| /s/ Daisuke Saiga | | Representative Director, Executive Managing Officer |
| Name: | Daisuke Saiga | |
| /s/ Ken Abe | | Director |
| Name: | Ken Abe | |
| | | Director |
| Name: | Junichi Matsumoto | |
| | | Director |
| Name: | Norinao Iio | |
| | | Director |
| Name: | Nobuko Matsubara | |
| | | Director |
| Name: | Ikujiro Nonaka | |
| | | Director |
| Name: | Hiroshi Hirabayashi | |
| | | Director |
| Name: | Toshiro Muto | |
| /s/ Joji Okada | | Executive Managing Officer; Chief Financial Officer (principal financial and accounting officer) |
| Name: | Joji Okada | |

Authorized Representative in the U.S.

/s/ Mitsuhiko Kawai

Name: Mitsuhiko Kawai

Executive Managing Officer;

Chief Operating Officer of Americas Business Unit

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Index to Exhibits

| Exhibit | Document | Sequentially Numbered Page |
|---------|--|-------------------------------|
| (a)(i) | Form of Amendment No. 2 to Deposit Agreement | |
| (a)(ii) | Amendment No. 1 to Deposit Agreement | |
| (b) | Letter Agreement | |