

MITSUI & CO LTD  
Form 6-K  
May 21, 2007

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**FORM 6-K**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**Report of Foreign Private Issuer**

**Mitsui Participates in Yamaha Mortor Co., Ltd.**

**Pursuant to Rule 13a-16 or 15d-16**

**of the Securities Exchange Act of 1934**

**For the month of May 21, 2007**

**Commission File Number 09929**

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**Mitsui & Co., Ltd.**

(Translation of registrant's name into English)

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**2-1, Ohtemachi 1-chome Chiyoda-ku, Tokyo 100-0004 Japan**

(Address of principal executive offices)

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Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F:

Form 20-F  Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Note: Regulation S-T Rule 101(b)(1) only permits the submission in paper of a Form 6-K if submitted solely to provide an attached annual report to security holders.

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Note: Regulation S-T Rule 101(b)(7) only permits the submission in paper of a Form 6-K if submitted to furnish a report or other document that the registrant foreign private issuer must furnish and make public under the laws of the jurisdiction in which the registrant is incorporated,

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domiciled or legally organized (the registrant's home country), or under the rules of the home country exchange on which the registrant's securities are traded, as long as the report or other document is not a press release, is not required to be and has not been distributed to the registrant's security holders, and, if discussing a material event, has already been the subject of a Form 6-K submission or other Commission filing on EDGAR.

Indicate by check mark whether by furnishing the information contained in this Form, the registrant is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes  No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82-

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**Signatures**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: May 21, 2007

**MITSUI & CO., LTD.**

By: /s/ Kazuya Imai  
Name: Kazuya Imai  
Title: Executive Director  
Executive Vice President  
Chief Financial Officer

May 21, 2007

Mitsui & Co., Ltd.

For immediate release

To whom it may concern

**Mitsui Participates in Yamaha Motor Co., Ltd.**

Mitsui & Co., Ltd. ( Mitsui ) announced today that it will acquire approximate 3.0% of outstanding shares (8,586,000 stocks) of Yamaha Motor Co., Ltd. ( YMC , code number 7272) from Yamaha Corporation. (code number 7951) which is the largest shareholder of YMC.

Since establishing motorcycle distribution companies in UK and Germany in the early 1970 s, Mitsui and YMC have been co-working to develop the manufacturing /distribution /retail finance businesses in various countries such as Poland, Indonesia, Thailand as well as in Latin America.

Through this deal, Mitsui and YMC will further strengthen the partnership and pursue together new opportunities in the overseas market.

**For further information, please contact:**

Mitsui & Co., Ltd.

Investor Relations Division

Corporate Communications Division

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**<Outline of YMC>**

President	Takashi Kajikawa
Founded	July 1, 1955
Sales (Consolidated)	¥ 1,582 billion
Net Income (Consolidated)	¥ 77.2 billion
Major Products & Services	Manufacture and sales of motorcycles, scooters, outboard motors, boats, Water Vehicles, 4-wheel ATVs, side-by-side vehicles, snowmobiles, automotive engines, intelligent machinery, development of tourist businesses and management of leisure, recreational facilities and related services.

Notice:

This press release includes forward-looking statements about Mitsui. These forward-looking statements are based on the current assumptions and beliefs of Mitsui in light of the information currently available to it, and involve known and unknown risks, uncertainties and other factors. Such risks, uncertainties and other factors may cause Mitsui's actual results, performance, achievements or financial position to be materially different from any future results, performance, achievements or financial position expressed or implied by these forward-looking statements. The risks, uncertainties and other factors referred to above include, but are not limited to, those contained in Mitsui's latest annual report on Form 20-F, which has been filed with the U.S. Securities and Exchange Commission. This press release is published in order to publicly announce specific facts stated above, and does not constitute a solicitation of investments or any similar act inside or outside of Japan, regarding the shares, bonds or other securities issued by us.