

ANDERSON MORI

IZUMI GARDEN TOWER, 6-1, ROPPONGI 1-CHOME, MINATO-KU
TOKYO 106-6036, JAPAN

FILE NO. 82-5032

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AKIRA KAWAMURA
KOTARO HAYASHI
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YASUFUMI SHIROYAMA
HIDEKI KANO
SHINJI KUSAKABE
YUKIO IMAZU
HIROKI KODATE
YUSUKE NAKANO
TANG GUANGHONG
NORITAKA NIWANO
REIJI TAKAHASHI
YOSHIKAZU IWASE
HIROYUKI KANO
NOBUYUKI MAEYAMA
TAKAYASU KOGA
YOSHIMASA DAN
MARI NAKAJIMA
KAORU SATO
NAOYUKI KABATA

EMIKO KAMBAYASHI**

HIDEYUKI KOBAYASHI
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KENICHI NAKANO
KAZUTOSHI KAKUYAMA
HIDETO ISHIDA
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EIICHIRO NAKATANI
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KEIKO KANEKO
YOKO OSHIMA
OSAMU ADACHI
NOZOMU MASUYAMA
TAKU MARUYAMA
MICHU YAMAGAMI
MIYUKI HANAI
ATSUTOSHI MAEDA
KAORU SATO
AKITO TAKAHASHI
TAKASHI TOICHI
SATOSHI INOUE
AKIRA INOUE
TAKAMIKI NISHIKAWA
NAOKI IGUCHI
KOTARO OKAMOTO
EMI UCHIDA
KATSUO YAGURA
SHIHO KOIZUMI
TAKEFUMI SATO

KOJI FUJITA
TATSU KATAYAMA
KENICHI MASUDA
HIROHITO AKAGAMI
TAKASHI AKAHANE
KAZUO HIRAHATA
HIROKI WAKABAYASHI
RYUGO YOSHIMURA

TAKAHIRO KIMURA
KENICHI YAMAMOTO
SHINJI NAKAMURA
DAISUKE YAMAGUCHI
MASAYUKI WATANABE
TAKASHI NAKAZAKI
NOBUHITO SAWASAKI
ETSUKO HARA
DAISUKE WATANABE
MASATOMO HOSOI
TOMOKI DEBARI
TAKAO ASAI
TAICHIRO MOTOE
YOSHINORI AOYAGI
YUICHIRO NUKADA
NORIFUMI TAKEUCHI
TAKEHITO OHASHI
NAOKO ITOH
TAISUKE KIMOTO
MARI ITOH

RYU UMEZU
YOSHIMASA FURUTA
KAZUAKI NAGAI
TAKESHI WATANABE
KENICHI SADAKA
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KEN KOBAYASHI
KO HANAMIZU
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SAYAKA DOI
NATSUE NAGATO
KENTARO HIRAYAMA
YUKO NAKATANI
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TETSURO MOTOYOSHI
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OUR REF: 5871-A-001



03003059

January 8, 2003

BY COURIER

Securities and Exchange Commission
Office of International Corporate Finance
Stop 3-2
450 Fifth Street, N.W.
Washington, DC 20549
U. S. A.

Re: FANCL CORPORATION
(FILE NO. 82-5032)
Rule 12g3-2(b) Exemption

PROCESSED
JAN 22 2003
THOMSON
FINANCIAL
SUPPL

03 JAN 10 AM 11:30

Dear Sirs:

We are writing on behalf of FANCL CORPORATION which filed an exemption application for its shares based upon Rule 12g3-2(b) promulgated under the Securities Exchange Act of 1934, as amended, which application was received by you on November 15, 1999. We enclose herewith the following documents required to be provided by FANCL CORPORATION thereunder:

1. Brief description of the Semi-Annual Report dated December 20, 2002.

Handwritten signature and date 1/14

Should you have any questions, please do not hesitate to let us know.

Very truly yours,

ANDERSON MORI

By:


Hirohito Akagami

HA/OSA
Encls.

1. Brief description of Semi-Annual Report dated December 20, 2002

Semi-Annual Report stating the results for the six month period ended September 30, 2002 filed with the Director of the Kanto Local Finance Bureau of the Ministry of Finance in Japan.