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December 5, 2003



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By Federal Express

Securities and Exchange Commission
Office of International Corporate Finance
Mail Stop 3-2
450 Fifth Street, N.W.
Washington, D.C. 20549

**Re: Nintendo Co. Ltd.
Materials pursuant to Rule 12g3-2(b) Exemption
File Number 82-2544**

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THOMSON
FINANCIAL

Dear Ladies and Gentlemen:

We are furnishing the following documents on behalf of our client, Nintendo Co. Ltd., a corporation incorporated under the laws of Japan (the "Company") pursuant to Rule 12g3-2(b) of the Exchange Act.

Please find attached the following Company documents:

- 1) Notice of Resolutions made by Board of Directors for Interim Dividend Payment (Summary Translation dated November 13, 2003)
- 2) Report as to Acquisition of Shares by Nintendo Co., Ltd. (Summary Translation dated December 1, 2003)

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In the event of any questions or requests for additional information please do not hesitate to contact the undersigned at (206) 359-6244 or Amy E. Weaver at (206) 359-3319.

Very truly yours,

PERKINS COIE LLP

A handwritten signature in black ink, appearing to be 'YHT', written over a horizontal line.

Yung H. Tan

Enclosures

YHT:yht

November 13, 2003

To our shareholders

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Nintendo Co., Ltd.
Satoru Iwata
President

**Notice of Resolutions made by Board of Directors for Interim Dividend
Payment**

At the board of directors meeting held on November 13, 2003, the following resolution was made with respect to interim dividend payment for the fiscal year ended March 31, 2004.

1. Interim dividend payment: 70 yen per share
2. Payment to begin: on December 10, 2003

December 1, 2003

To Kanto Finance Bureau

Nintendo Co., Ltd.
Satoru Iwata
President

Report as to Acquisition of its own Shares by the Company

Authorization given at the Shareholders' Meeting on June 27, 2003

- Number of total shares to be acquired: 14 million shares (maximum)
- Total amount for the share acquisitions: 110 billion yen (maximum)

Actual Acquisitions:

Acquisition term: November 1, 2003 through November 30, 2003

Number of shares acquired: None

Acquisition amount: N/A

As of November 30, 2003:

Total number of shares outstanding: 141,669,000 shares

Number of treasury stocks owned: 7,950,800 shares