

# ANDERSON MORI

FILE NO. 82-5032

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Our Ref: 5871-A-1

January 9, 2004

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.

PROCESSED

JAN 21 2004

THOMSON  
FINANCIAL

04 JAN 13 11 7:21

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

SUPPL

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 19, 2003.

*dlw 1/3*

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

Very truly yours,

ANDERSON MORI

By:

  
Hirohito Akagami

HA/SD  
Encls.

**1. Brief description of Semi-Annual Report dated December 19, 2003**

Semi-Annual Report stating the results for the six month period ended September 30, 2003 filed with the Director of the Kanto Local Finance Bureau of the Ministry of Finance in Japan.