

# ANDERSON MORI

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TOKYO 106-6036, JAPAN

FILE NO. 82-5032

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Our Ref: 5871-A-001

May 14, 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.

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

**SUPPL**

**RECEIVED**  
2004 MAY 18 A 10:26  
OFFICE OF INTERNATIONAL  
CORPORATE FINANCE

**PROCESSED**

MAY 19 2004

**THOMSON  
FINANCIAL**

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 press release dated April 27, 2004 regarding the consolidated financial results; and
2. Brief description of the press release dated April 27, 2004 regarding the non-consolidated financial results.

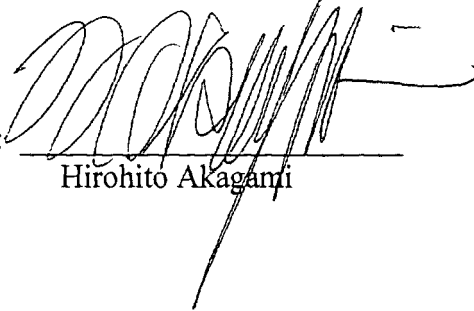
*llw 5/19*

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

Very truly yours,

ANDERSON MORI

By:

A handwritten signature in black ink, appearing to be 'Hirohito Akagami', written over a horizontal line. The signature is stylized with many loops and flourishes.

Hirohito Akagami

HA/SD  
Encls.

**1. Brief description of the press release dated April 27, 2004 regarding the consolidated financial results**

Press release dated April 27, 2004 regarding the consolidated financial results for the year ended March 31, 2004, including the management's analysis thereof and the estimate for the results of the year ending March 31, 2005

**2. Brief description of the press release dated April 27, 2004 regarding the non-consolidated financial results**

Press release dated April 27, 2004 regarding the non-consolidated financial results for the year ended March 31, 2004 including the estimate for the results of the year ending March 31, 2005