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OFFICE OF INTERNATIONAL  
CORPORATE FINANCE

**Nintendo®**

**Nintendo Co., Ltd.**

11-1 Kamitoba Hokotate-cho  
Minami-ku, Kyoto 601-8501  
JAPAN

Phone: 81-75-662-9614

Fax: 81-75-662-9544

November 5, 2004



**By Airmail**

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

SUPL

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

Dear Ladies and Gentlemen:

Enclosed please find the following document of Nintendo Co., Ltd. pursuant to Rule 12g3-2(b) of the Exchange Act.

- Extraordinary Report

In the event of any questions or requests for additional information, please do not hesitate to contact the undersigned at 011-81-75-662-9614, Andrew Bor of Perkins Coie LLP at (206) 359-8577 or Amy E. Weaver of Perkins Coie LLP at (206)359-3319.

Very truly yours,

NINTENDO CO., LTD.

Kenichi Sugimoto

Enclosure

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## Extraordinary Report

November 2, 2004

To Kanto Finance Bureau

Nintendo Co., Ltd.

Satoru Iwata

President

## 1. Reason for submission

A subsidiary of Nintendo Co., Ltd. (the Company) has been dissolved. This submission is based on the provisions under the Securities and Exchange Law and the Cabinet Order.

## 2. Reporting matters

## (1) Description of subsidiary in question

Name:	Rare Acquisition Inc.
Location:	Dover, DE, U.S.A.
Representative:	Howard Lincoln
Paid in Capital:	US\$ 54,200,000
Nature of business:	Investment to development companies

## (2) Number and percentage of shares the Company holds in the subsidiary in question prior/after the dissolution

Number of voting rights held by the Company:	54.2 (prior to dissolution)
	None (after dissolution)

Percentage of voting rights held by the Company:	100.0% (prior to dissolution)
(among total outstanding shares)	0% (after dissolution)

(3) Reason and schedule of dissolution

Reason of dissolution: The subsidiary in question completed its task by transferring all of the shares it held.

Schedule of dissolution: To be liquidated by December 31, 2004