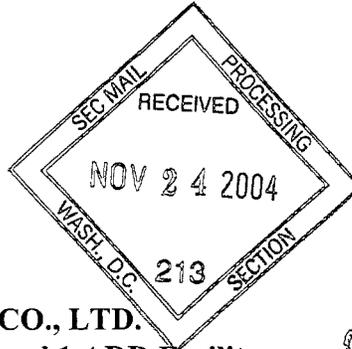




FILE NO. 82-3919

November 15, 2004

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Valencia  
Washington, DCBY AIR MAILSecurities and Exchange Commission  
Office of International Corporate Finance  
Division of Corporation Finance  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
U.S.A.**BANDAI CO., LTD.**  
Re: **Sponsored Level 1 ADR Facility****SUPPL**

Dear Sirs:

Pursuant to Rule 12g3 - 2 (b) under the Securities Exchange Act of 1934, we, as legal counsels to Bandai Co., Ltd. (the "Company") with respect to its ADR program, enclose herewith English translation of the document which contents were announced by the Company as follows:

- Sale of part of the shares held by the Company in Bandai Visual Co., Ltd. (dated November 9, 2004).

With kind regards,

Yours truly,

**PROCESSED****DEC 02 2004****THOMSON  
FINANCIAL**  
Fusako Otsuka

Encl.

cc: Bandai Co., Ltd.  
cc: The Bank of New York

(Translation)

November 9, 2004

Name of the Company: Bandai Co., Ltd.

Name and Position of  
the Representative: Takeo Takasu  
President and Representative  
DirectorInquiries shall be directed to: Hiroshi Kawasaki  
General Manager, President  
Office  
Tel.: 03 (3847) 5005

(Code No. 7967, The First Section of the Tokyo Stock Exchange)

**Sale of part of the shares held by the Company in Bandai Visual Co., Ltd.**

On October 29, 2004, the Company announced that it would sell part of the shares held by Bandai Co., Ltd. (the "Company") in Bandai Visual Co., Ltd. Now the sales price of the shares has been determined and the Company hereby announces the content thereof and the effect thereof on the financial results, as described below:

## Description

## 1. Outline of the sale:

- |                                    |   |
|------------------------------------|---|
| (1) Shares to be sold:             | Shares of common stock                      |
| (2) Number of shares to be sold:   | 6,000 shares                                |
| (3) Sales period:                  | From November 10, 2004 to November 12, 2004 |
| (4) Date of delivery:              | November 18, 2004                           |
| (5) Sales price:                   | ¥197,880 per share                          |
| (6) Disposal price by the Company: | ¥188,700 per share                          |
| (7) Proceeds from the sale:        | ¥1,132 million                              |

2. Effect of the sale on the financial results:

(1) Effect of the sale on the financial results on a non-consolidated basis:

The gain on sale of the shares as set forth above will amount to ¥1,065 million, which will be accounted for as an extraordinary income for the current fiscal year (from April 1, 2004 to March 31, 2005).

(2) Effect of the sale on the financial results on a consolidated basis:

On a consolidated basis, the gain on sale of equities of affiliated companies will amount to ¥739 million, which will be accounted for as an extraordinary income for the current fiscal year (from April 1, 2004 to March 31, 2005).

(3) These effects are included as estimates in the amendment to the forecast of operating results for the fiscal year ending March 31, 2005 announced on October 29, 2004.

- END -

Attention: This document is prepared for a press release and not for inviting investment. We ask you to invest by your own judgment after looking into the "prospectus for the sale of shares" (as well as amendments thereto) prepared by Bandai Visual Co., Ltd. when you intend to invest.