



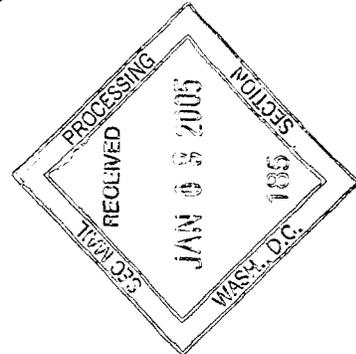
Nintendo Co., Ltd.
 11-1 Kamitoba Hokotate-cho
 Minami-ku, Kyoto 601-8501
 JAPAN
 Phone: 81-75-662-9614
 Fax: 81-75-662-9544

December 24, 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

SUPPL



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.

Semi-Annual Securities Report for Six Months Ended September 30, 2004 (Summary translation dated December 22, 2004)

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.

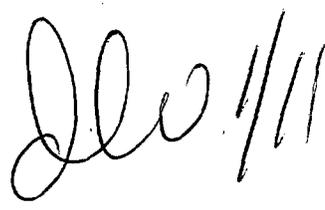
Very truly yours,

NINTENDO CO., LTD.


 Kenichi Sugimoto
 Enclosure

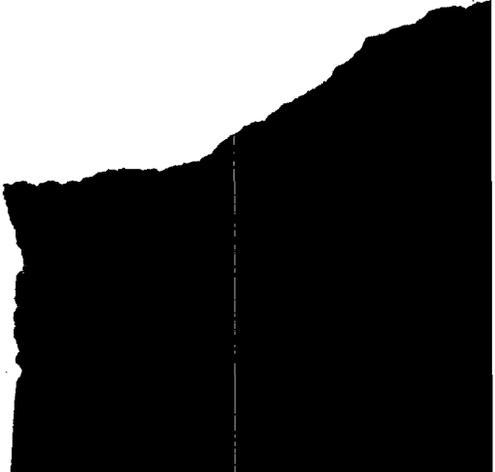
PROCESSED

JAN 11 2005


 ANDREW BOR

SEMI-ANNUAL SECURITIES REPORT
FOR SIX MONTHS ENDED SEPTEMBER 30,
2004

NINTENDO CO., LTD.



(December 22, 2004)

SEMI-ANNUAL SECURITIES REPORT
FOR SIX MONTHS ENDED SEPTEMBER 30, 2004

Cover letter addressed to Kanto Finance Bureau

I Corporate information

1. Corporate profile

1. Recent changes of principal management index
2. Description of business
3. Status of subsidiaries and affiliated companies
4. Employee status

2. Business information

1. Summary of business results
2. Production, orders and sales
3. Future prospects
4. Important agreements on business
5. Research and development activities

3. Property information

1. Information about principal property
2. Plans of additions and deletions of property

4. Company information

1. Common stock information
2. Changes in stock prices
3. Officers

5. Financial review

1. Interim consolidated financial statements and other information
2. Interim financial statements and other information

6. Reference information for the Company

II Information about guaranteed company by the Company

[Interim audit report]