

**Japan Airlines Corporation**

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OFFICE OF INTERNATIONAL  
CORPORATE FINANCE

February 1, 2005

Mr. Paul Dudek  
Office of International Corporate  
Securities and Exchange Commission



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450 Fifth Street, N.W.  
Washington, D.C. 20549  
U.S.A.

**SUPPL**

Dear Mr. Dudek:

We, Japan Airlines Corporation, a 12g3-2(b) exemptee, File No. 82-122, would like to submit the following documents to your office in accordance with the requirements of its exemption from registration.

For your information, our CIK and CCC numbers are as follows:

CIK: 0001298172

CCC:yn3f\$xem

1. Semiannual Report 2004 - year ended September 30, 2004

These documents are enclosed with this letter.

If you have any questions, please do not hesitate to contact us.

Thank you very much for your cooperation in advance.

Yours sincerely,

Katsumasa Tomizawa

*Katsumasa Tomizawa*

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Investor Relations  
Japan Airline Corporation  
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**PROCESSED**

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**THOMSON  
FINANCIAL**

*De 2/17*