

ANDERSON MÖRI & TOMOTSUNE

FILE NO. 82-5032

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Our Ref: 5871-A-001

May 11, 2005

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.

SUPPL

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



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, 2005 regarding the consolidated financial results; and
2. Brief description of the press release dated April 27, 2005 regarding the non-consolidated financial results.

PROCESSED

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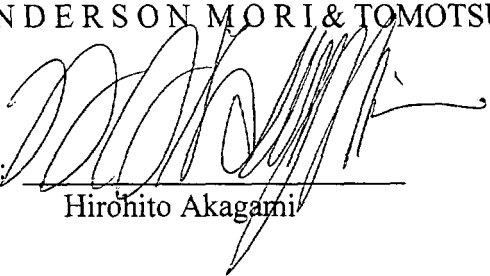
THOMSON
FINANCIAL

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

Very truly yours,

ANDERSON MORI & TOMOTSUNE

By:



Hirohito Akagami

HA/SD:mkm
Encls.

1. Brief description of the press release dated April 27, 2005 regarding the consolidated financial results

Press release dated April 27, 2005 regarding the consolidated financial results for the year ended March 31, 2005, including the management's analysis thereof and the estimate for the results of the year ending March 31, 2006

2. Brief description of the press release dated April 27, 2005 regarding the non-consolidated financial results

Press release dated April 27, 2005 regarding the non-consolidated financial results for the year ended March 31, 2005 including the estimate for the results of the year ending March 31, 2006