

**BAKER & MCKENZIE**

東京青山・青木法律事務所

東京青山・青木法律事務所  
ベーカー・マッケンジー外国法事務弁護士事務所  
(外国法共同事業)  
〒100-0014  
東京都千代田区永田町2丁目13-10  
プルデンシャルタワー

Tel : 03 5157 2700  
Fax : 03 5157 2900  
www.taalo-bakernet.com  
www.bakernet.com

RECEIVED

2005 JUN -6 A 8:00

OFFICE OF INTERNATIONAL  
CORPORATE FINANCE



05008773

June 2, 2005

Asia  
Pacific  
Bangkok  
Beijing  
Hanoi  
Ho Chi Minh City  
Hong Kong  
Jakarta  
Kuala Lumpur  
Manila  
Melbourne  
Shanghai  
Singapore  
Sydney  
Taipei  
Tokyo

Europe &  
Middle East  
Almaty  
Amsterdam  
Antwerp  
Bahrain  
Baku  
Barcelona  
Berlin  
Bologna  
Brussels  
Budapest  
Cairo  
Dusseldorf  
Frankfurt / Main  
Geneva  
Kyiv  
London  
Madrid  
Milan  
Moscow  
Munich  
Paris  
Prague  
Riyadh  
Rome  
St. Petersburg  
Stockholm  
Vienna  
Warsaw  
Zurich

North & South  
America  
Bogota  
Brasilia  
Buenos Aires  
Calgary  
Caracas  
Chicago  
Chihuahua  
Dallas  
Guadalajara  
Houston  
Juarez  
Mexico City  
Miami  
Monterrey  
New York  
Palo Alto  
Porto Alegre  
Rio de Janeiro  
San Diego  
San Francisco  
Santiago  
Sao Paulo  
Tijuana  
Toronto  
Valencia  
Washington, DC

Securities and Exchange Commission  
Office of International Corporate Finance  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
U. S. A.

Attn: Mr. Paul Dudek

SUPPL

Re: File Number: 82-5233

Dear Mr. Dudek:

Pursuant to Rule 12g3-2(b)(1)(iii) under the Securities Exchange Act of 1934, we, as legal advisers to BELLUNA CO., LTD. (whose file number is 82-5233), enclose herewith the following information:

- Notice of Repurchase of Own Shares from the Market

Thank you for your attention.

Yours truly,

*Seishi Ikeda*  
Seishi Ikeda

PROCESSED  
JUN 09 2005  
J. HONKON  
FINANCE

SI/mt  
Enclosure

cc: BELLUNA CO., LTD. (w/o attachment)  
THE BANK OF NEW YORK (with attachment)

*De 49*

Jun 2, 2005

Dear Sirs:

Name of Company: BELLUNA CO., LTD.  
Code No. 9997 1st Section of the Tokyo Stock Exchange

Notice of Repurchase of Own Shares from the Market

The Company repurchased its own shares at the market pursuant to Sub-section 2 of Section 1 of Article 211-3 of Japanese Commercial Code as described below.

- |                                  |                                         |
|----------------------------------|-----------------------------------------|
| 1. Period of repurchase:         | From May 1st to 31st, 2005              |
| 2. Number of shares repurchased: | 67,750 shares                           |
| 3. Total cost of repurchase:     | 224,069,000 yen                         |
| 4. Method of repurchase:         | Repurchased at the Tokyo Stock Exchange |

Note1: Details resolved at the Board of Directors' meeting held on April 19th, 2005

- Type of shares to be repurchased: Common shares
- Number of shares to be repurchased: 500,000 shares (maximum)
- Total value of shares to be repurchased: 1,800 million-yen (maximum)

Note2: Total number of shares and cost of the repurchase from April 19th, 2005, when Board of Directors' meeting was held, to May 31st, 2005 is as follows:

- Total number of shares repurchased: 102,350 shares
- Total value of shares repurchased: 341,927,500 yen

- END -