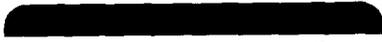


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OFFICE OF INTERNATIONAL
CORPORATE FINANCE



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SUPPL

August 5, 2005

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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

PROCESSED

AUG 10 2005

Re: File Number: 82-5233

THOMSON
FINANCIAL

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:

- Repurchase of Own Shares dated July 7, 2005
- Notice of Repurchase of Own Shares from the Market dated August 1, 2005

Thank you for your attention.

Yours truly,

Seishi Ikeda

SI/mt
Enclosure

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

July 7, 2005

Dear Sirs:

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

Repurchase of Own Shares

(Repurchase of own shares in accordance with Sub-section 2 of Section 1 of Article 211-3 of the Commercial Code)

At the meeting of Board of Directors held on July 7, 2005, Belluna Co., Ltd. resolved to repurchase of its own shares pursuant to sub-section 2 of section 1 of article 211-3 of the Commercial Code.

Description

1. Reason for the repurchase

To enable swift implementation of the Company's capital policies in response to changes in business conditions.

2. Details of the repurchase

- | | |
|---|--------------------------------|
| (1) Type of shares to be repurchased: | Common stock of the Company |
| (2) Total number of shares to be repurchased: | Maximum of 300,000 shares |
| (3) Total costs of shares to be repurchased: | Maximum of ¥ 1,000 million |
| (4) Period of repurchase: | July 8, 2005 to March 31, 2006 |

Note: Information as of June 30, 2005

- Total number of outstanding shares without treasury stocks: 25,245,226 shares
- Total number of shares repurchased: 1,043,068 shares

- END -

August 1, 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 July 8th to 31st, 2005 |
| 2. Number of shares repurchased: | 52,200 shares |
| 3. Total cost of repurchase: | 164,567,000 yen |
| 4. Method of repurchase: | Repurchased at the Tokyo Stock Exchange |

Note1: Details resolved at the Board of Directors' meeting held on July 7th, 2005

- | | |
|--|-----------------------------|
| - Type of shares to be repurchased: | Common shares |
| - Number of shares to be repurchased: | 300,000 shares (maximum) |
| - Total value of shares to be repurchased: | 1,000 million-yen (maximum) |

Note2: Total number of shares and cost of the repurchase from July 7th, 2005, when Board of Directors' meeting was held, to July 31st, 2005 is as follows:

- | | |
|---------------------------------------|-----------------|
| - Total number of shares repurchased: | 52,200 shares |
| - Total value of shares repurchased: | 164,567,000 yen |

- END -