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OFFICE OF INTERNATIONAL
CORPORATE FINANCE



September 8, 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

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 the issuance of the 2nd unsecured straight bonds (with inter-bond pari passu clause)

Thank you for your attention.

Yours truly,

Seishi Ikeda
Seishi Ikeda

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Enclosure

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

De 9/12

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2005 SEP 12 AM 10:42

September 7, 2005

Dear Sirs:

Name of Company: BELLUNA CO., LTD.

Code No. 9997 1st Section of the Tokyo Stock Exchange

Notice of the issuance of the 2nd unsecured straight bonds
(with inter-bond pari passu clause)

The Company resolved to issue the 2nd unsecured straight bonds (with inter-bond pari passu clause) as described below.

Description

1. Issue amount: 10 billion yen
2. Face value of each Bond: 100 million yen
3. Coupon rate: 0.96 %
4. Issue price: 100% of the principal amount
5. Redemption price: 100% of the principal amount
6. Maturity date and redemption: September 21, 2010 (5years), Bullet
7. Interest payment date: March 21 and September 21 of each year
8. Offering date: September 7, 2005
9. Payment date: September 21, 2005
10. Security: The Bonds are not secured by any pledge, mortgage or other charge on any assets or revenues of the Corporation or of others nor guaranteed.
There are no assets reserved as security for the Bonds.
11. Fiscal covenants: The Bonds are subject to certain covenants relating to the negative pledge.
12. Underwriters: Underwriting Syndicate
(Goldman Sachs (Japan) Ltd. as underwriting manager)
13. Offering places: Head office and branches in Japan of underwriters
14. Fiscal agent and registration: Sumitomo Mitsui Banking Corporation
15. Acquired rating: BBB+ (from Japan Credit Rating Agency, Ltd.)
16. Planned use of proceed: For capital expenditure, redemption, investment, loan and working capital etc.

- END -