

ANDERSON MÖRI & TOMOTSUNE

FILE NO. 82-5032

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Our Ref: 5871-A-001

January 10, 2006

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.

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JAN 13 2006

THOMSON
FINANCIAL

SUPPL

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

Dear Sirs:

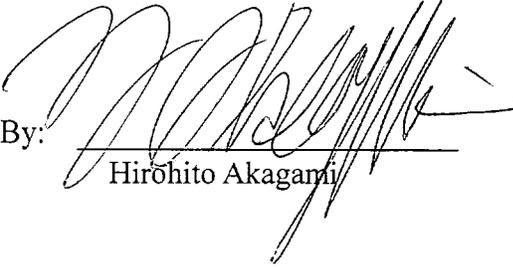
We are writing on behalf of FANCL CORPORATION which filed an exemption application for its shares based upon Rule 12g3-2(b) promulgated under the Securities Exchange Act of 1934, as amended, which application was received by you on November 15, 1999. We enclose herewith the following documents required to be provided by FANCL CORPORATION thereunder:

1. Brief description of the Semi-Annual Report dated December 19, 2005.

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

Very truly yours,

ANDERSON MÖRI & TOMOTSUNE

By: 
Hirohito Akagami

HA:ysk
Encl.

1. Brief description of Semi-Annual Report dated December 19, 2005

Semi-Annual Report stating the results for the six month period ended September 30, 2005 filed with the Director of the Kanto Local Finance Bureau of the Ministry of Finance in Japan.

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