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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

June 29, 2006

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U.S. Securities and Exchange Commission
Division of Corporation Finance
100F Street, NE
Washington, DC 20549
U. S. A.
Attn: Mr. Alan L. Beller



SUPPL

Re: File Number: 82-5233

Dear Mr. Beller:

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:

Flash Report: Notice of Addition (a 'Management Policies' Part) and Correction (a 'Notes' Part) of Consolidated Business Result for FY March 2006 dated June 28, 2006

Since the information in the Flash Report does not fall within the category of "press release and all other communications or materials distributed directly to security-holders of each class of securities to which the exemption relates", we have enclosed a brief description of the information in lieu of submitting the English translation.

Thank you very much for your attention.

Yours truly,

Seishi Ikeda
Seishi Ikeda

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Enclosure

cc: BELLUNA CO., LTD.
THE BANK OF NEW YORK

Jul 7/5

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Jun 28, 2006

Dear Sirs:

OFFICE OF INTERNATIONAL
CORPORATE FINANCE

Name of Company: BELLUNA CO., LTD.

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

Notice of Addition (a 'Management Policies' Part) and Correction (a 'Notes' Part)
of Consolidated Business Result for FY March 2006

The Company added 'Parent Company' to a 'management policies' part, and corrected a 'notes' part of consolidated business result for FY March 2006, which was released on May 12th, 2006.

Description

1. Addition (Page #3)

(7) Parent Company

There is no relevant issue.

2. Correction (Page #21)

Notes

(Consolidated Balance Sheet)

This Fiscal Year (as of Mar 31st, 2006)

(Before correction) The corrected part is underlined as below.

*4 For efficient accommodation of working capital, the Company and its consolidated subsidiary (Sunstage Finance Co., Ltd.) have entered into the commitment-line contract with 10 banks. Under this commitment-line contract, the balance of unpracticed loan as of Mar 31st, 2006, is as below.

Total amount of committed loan	<u>16,700</u> million yen
Practiced loan	<u>9,028</u> million yen
Balance	<u>7,671</u> million yen

(After correction)

*4 For efficient accommodation of working capital, the Company and its consolidated subsidiary (Sunstage Finance Co., Ltd.) have entered into the commitment-line contract with 10 banks. Under this commitment-line contract, the balance of unpracticed loan as of Mar 31st, 2006, is as below.

Total amount of committed loan	<u>19,700</u> million yen
Practiced loan	<u>9,028</u> million yen
Balance	<u>10,671</u> million yen

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