

Arisawa Manufacturing Co., Ltd.
Main Office: No.5-5, 1-Chome Minamihoncho
Joetsu-City, Niigata 943-8610 JAPAN
Tel: 81-25-524-5124 Fax: 81-25-524-1117

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2006 SEP 12 A 9:09
OFFICE OF INTERNATIONAL
CORPORATE FINANCE

September 1, 2006

The U.S. Securities and Exchange Commission
450 Fifth Street, N.W.
Room 3099
Office of International Corporate Finance
Mail Stop 3-2
Washington, D.C. 20549



Re: Arisawa Manufacturing Co., Ltd. Rule 12g3-2(b) - File No. 82-4620

Arisawa Manufacturing Co., Ltd.
1-5-5 Minamihoncho,
Joetsu City, Niigata 943-8610
JAPAN

To Whom It May Concern:

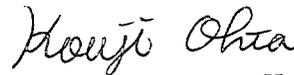
Enclosed please find the following documents:

- Notice of Purchase of Its Own Shares

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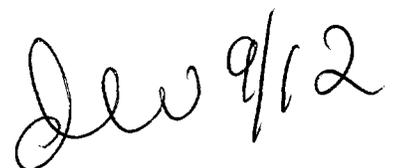
These releases are to be filed with respect to the Issuer's obligations pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Sincerely,



Kouji Ohta
Arisawa Manufacturing
Co.,Ltd.
General Affairs

Tel: 81-25-524-5124
Fax: 81-25-524-1117



To Our Shareholders

September 1, 2006

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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

Name of Listed Company: Arisawa Manufacturing Co., Ltd.

Representative: President and Chief Executive Officer: Sanji Arisawa

Address: 1-5-5 Minami-Honcho, Joetsu City, Niigata Prefecture

Code No.: 5208

Listed Stock Exchange: Tokyo Stock Exchange, 1st Section

Contact: Title of Person in Charge:

Director & Managing Operating Officer: Tetsuro Iizuka

TEL: (025) 524-7101

Notice of Purchase of Its Own Shares

(Acquisition of treasury stocks pursuant to the provisions of the Articles of Incorporation under the provisions of Article 165, paragraph 2 of the Corporation Law)

The Company carried out market acquisition of treasury stocks pursuant to the provisions of the Articles of Incorporation under the provisions of Article 165, paragraph 2 of the Corporation Law. We hereby announce this.

1. Purchase Period From August 1, 2006 to August 31, 2006
 2. Purchased shares 163,600 shares
 3. Total amount of purchase 278,340,200 Yen
 4. Purchase Method Market purchasing at the Tokyo Stock Exchange
-
1. Details of the resolution adopted at the board of directors' meeting held on July 25, 2006
 - (1) Type of share to be purchased Common shares of the Company
 - (2) Total number of shares to be purchased 500,000 shares (upper limit)
 - (3) Total purchase amount of shares 1,250,000,000 Yen (upper limit)
 - (4) Period for purchasing its own shares From August 1, 2006 to January 19, 2007
 2. Total number of shares acquired and total amount of acquired price of its own shares after the date of resolution at the board of directors' meeting (as of July 25, 2006).
 - (1) Total number of acquired shares 163,600 shares
 - (2) Total amount of acquired price 278,340,200 Yen
 3. Holding of its own shares as of August 31, 2006
 - Total number of outstanding Shares (excluding its own shares) 35,328,653 shares
 - Number of its own shares 1,218,376 shares