

ANDERSON MŌRI & TOMOTSUNE

IZUMI GARDEN TOWER, 6-1, ROPPONGI 1-CHOME
MINATO-KU, TOKYO 106-6036, JAPAN

RECEIVED

2007 JAN -4 A 5:17

OFFICE OF INTERNATIONAL
CORPORATE FINANCE
TEL: 81-3-6888-1000
<http://www.andersonmoritomotsune.com>

Writer: Hirohito Akagami
Direct Tel: 81-3-6888-1044
Direct Fax: 81-3-6888-3044
E-mail: hirohito.akagami@amt-law.com

BEIJING OFFICE
BEIJING FORTUNE BLDG., ROOM 809
NO. 5, DONG SAN HUAN BEI LU
CHAO YANG QU, BEIJING 100004
PEOPLE'S REPUBLIC OF CHINA
TEL: 86-10-6590-9080
FAX: 86-10-6590-9062



07020021

Our Ref: 5871-A-001

December 27, 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.

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 document required to be provided by FANCL CORPORATION thereunder:

1. Brief description of the Semi-Annual Report dated December 20, 2006.

PROCESSED

JAN 05 2007 E

THOMSON
FINANCIAL

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

Sincerely yours,

ANDERSON MÖRI & TOMOTSUNE

By: 
Hirohito Akagami

HA/SD
Encls.

1. Brief description of Semi-Annual Report dated December 20, 2006

Semi-Annual Report stating the results for the six month period ended September 30, 2006 filed with the Director of the Kanto Local Finance Bureau of the Ministry of Finance in Japan.

RECEIVED

2007 JAN -4 A 5:17

OFFICE OF INTERNATIONAL
CORPORATE FINANCE