

FILE NO. 82-5032

# ANDERSON MŌRI & TOMOTSUNE

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**SUPPL**

January 18, 2008

Our Ref: 5871-A-001

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.



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, 2007.

**PROCESSED**

*B*  
**FEB 04 2008**

**THOMSON  
FINANCIAL**

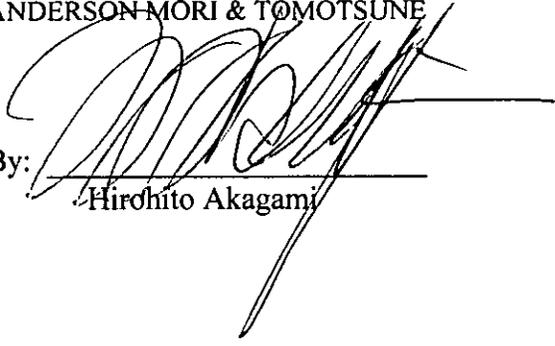
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Should you have any questions, please do not hesitate to let us know.

Sincerely yours,

ANDERSON MÖRI & TOMOTSUNE

By:

  
Hirohito Akagami

HA/TON  
Encls.

**1. Brief description of Semi-Annual Report dated December 20, 2007**

Semi-Annual Report stating the results for the six month period ended September 30, 2007 filed with the Director of the Kanto Local Finance Bureau of the Ministry of Finance in Japan.

RECEIVED  
2008 JUN 31 A 3:24  
KANTO LOCAL FINANCE BUREAU

**END**