

MINEBEA CO., LTD.

Arco Tower, 1-8-1, Shimo-Meguro, Meguro-ku, Tokyo, 153-8662, Japan
URL: <http://www.minebea.co.jp>
Investor Relations Office, Administration Department
Tel: (81)3-5434-8643 Fax: (81)3-5434-8603
E-mail: minebeair@minebea.co.jp

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OFFICE OF INTERNATIONAL
CORPORATE FINANCE
March 24, 2008

Securities and Exchange Commission
Office of International Corporate Finance
Securities and Exchange Commission

100 F Street, NE
Washington, DC 20549 USA
Mailstop: Room 3628



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SUPPLY

RE: Minebea Co., Ltd. – File No. 82-4551

To whom it may concern:

Two documents concerning "Application for Amendment to Rule 12g3-2(b) Exemption for purposes of future electronic publication (File No.: 82-4551)" are enclosed.

Please push the acknowledgment stamp to one of copies of enclosing, and return it to us.

Thank you and best regards,

Investor Relations
Minebea Co., Ltd.

PROCESSED

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FINANCIAL**

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MINEBEA CO., LTD.

Arco Tower, 1-8-1, Shimo-Meguro, Meguro-ku, Tokyo 153-8662, Japan
Tel : (81)3-5434-8611 Fax : (81)3-5434-8601
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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

March 4, 2008

Securities and Exchange Commission
Office of International Corporate Finance
Securities and Exchange Commission

100 F Street, NE
Washington, DC 20549 USA
Mailstop: Room 3628

Re: Application for Amendment to Rule 12g3-2(b) Exemption for purposes of
future electronic publication (File No: 82-4551)

We, Minebea Co., Ltd., File Number 82-4551, hereby submit this letter to notify
your office of our intention to electronically publish our documents for the purposes
of complying with Rule 12g3-2(b). All such documents will be published on the
following URL address:

<http://www.minebea.co.jp/english/investors/index.html>

Please let us know if you have any questions.

Yours sincerely,



Hiroshi Shimizu
Manager in charge of Investor Relations
Administration Division

END