

RECEIVED

2008 APR 16 P 12:22

OFFICE OF INTERNATIONAL  
CORPORATE FINANCE

**Nintendo Co., Ltd.**

11-1 Kamitoba Hokotate-cho  
Minami-ku, Kyoto 601-8501  
JAPAN

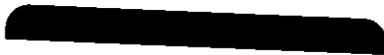
Phone : 81-75-662-9614

Fax : 81-75-662-9544

April 1, 2008

*By International Courier*

Securities and Exchange Commission  
Office of International Corporate Finance  
Mail Stop 3628  
100 F Street, N.E.  
Washington, D.C. 20549



08001738

**SUPL**

Re: **Nintendo Co., Ltd.**  
**File Number 82-2544**

Dear Ladies and Gentlemen:

Pursuant to Rule 12g3-2(b)(1)(iv), the following is an updated and revised list of the information that Nintendo Co., Ltd., a corporation incorporated under the laws of Japan (the "Company"), (i) is required to make public, as of this date, pursuant to the laws of Japan, its country of domicile, incorporation and organization, (ii) is required to file with any stock exchange and which has been made public by such exchange or (iii) distributes to its security holders. The updated list below also sets forth timing requirements and the source of the publication requirement.

<u>Name of Report or Announcement</u>	<u>Latest Publishing Date According to Law, Regulation or Applicable Rule</u>	<u>Source of Publication Requirement</u>
Notice of Annual General Meeting of Shareholders, including Business Report and the Consolidated / Non-Consolidated Statutory Report	Notice must be dispatched at least two weeks prior to the meeting	Article 299 of the Corporate Law of Japan
Public Announcement	Generally without delay when available	The Corporate Law of Japan or the Financial Instruments and Exchange Law

**PROCESSED**

**APR 18 2008**

**THOMSON  
FINANCIAL**

14372-0019/LEGAL13122651.1  
14372-0019/LEGAL14112841.1

*Handwritten signature and date: 4/16*

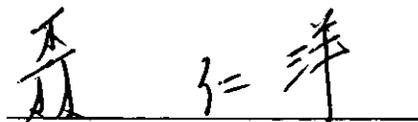
<b>Name of Report or Announcement</b>	<b>Latest Publishing Date According to Law, Regulation or Applicable Rule</b>	<b>Source of Publication Requirement</b>
Securities Registration Statement and any amendment thereto or Shelf Registration Statement, any amendment thereto and Supplemental Documents thereto	Prior to the public offering or secondary distribution of securities	Article 4, 5, 7, 23-3(1), 23-4, 23-8(1) of the Financial Instruments and Exchange Law
Annual Securities Report (including Audited Financial Statements), its Confirmation Document and any amendment thereto	Within three months after the end of the fiscal year (on or prior to the last day of June)	Article 24(1), 24-2(1), 24-4-2(1) of the Financial Instruments and Exchange Law
Internal Control Report and any amendment thereto	Together with the Annual Securities Report	Article 24-4-4(1), 24-4-5(1) of the Financial Instruments and Exchange Law
Quarterly Report (including Quarterly Financial Statements) , its Confirmation Document and any amendment thereto	Within 45 days after the end of the quarterly period (by August 15, November 14 and February 14 of each year)	Article 24-4-7(1), 24-4-7(5), 24-4-8(1) of the Financial Instruments and Exchange Law
Extraordinary Report and any amendment thereto	Without delay after the occurrence of any of the events described under the Cabinet Office Regulations	Article 24-5(4), (5) of the Financial Instruments and Exchange Law
Report as to Acquisition of its own Shares by the Company and any amendment thereto	Monthly reports provided by the 15th day of each month, beginning with the month following the month in which the resolution is made approving the acquisition of shares by General Meeting of Shareholders or Board of Directors, and until the month following the month in which the next General Meeting of Shareholders for the fiscal term is held	Article 24-6(1), (2) of the Financial Instruments and Exchange Law

Name of Report or Announcement	Latest Publishing Date According to Law, Regulation or Applicable Rule	Source of Publication Requirement
Tender Offer Registration Statement and any amendment thereto Tender Offer Report for Acquisition of its own Shares and any amendment thereto	At the time of commencement of such tender offer and immediately after the end of the tender offer period	Article 27-3(2), 27-8(1), 27-13(2), (3) of the Financial Instruments and Exchange Law
Report as to Corporate Governance and any amendment thereto	Without delay after any amendments are made by the Company, and without delay after the first subsequent notice of General Meeting of Shareholders when changes are required by the Exchanges	Rule 7-5* and its supplementary provision of the Securities Listing Regulations, and Rules on Timely Disclosure of Listed Securities in the Exchanges  *based on the regulations of the Tokyo Stock Exchange; Rule 7-6 is applicable based on the regulations of the Osaka Securities Exchange
Notice or Announcement in Relation to Material Information as to the Company's Business etc., which can Significantly Impact an Investor's Decision with respect to the Company (if any)	Promptly after the occurrence of the event giving rise to such issues	Rules on Timely Disclosure of Listed Securities in the Exchanges
Brief Statement of Annual Financial Results and Forecast	Without delay when available	Rules on Timely Disclosure of Listed Securities in the Exchanges
Overview of Quarterly Financial Results for the Fiscal Year	Without delay when available	Rules on Timely Disclosure of Listed Securities in the Exchanges
Declaration Document for Timely Disclosure and the attachments thereto	Immediately (generally within two weeks) after the representative personnel changes or after five years have elapsed since the previous document was filed (the attachments may be replaced individually at any time)	Rules on Timely Disclosure of Listed Securities in the Exchanges

<u>Name of Report or Announcement</u>	<u>Latest Publishing Date According to Law, Regulation or Applicable Rule</u>	<u>Source of Publication Requirement</u>
Annual Business Summary Report to Shareholders	None	None
Semi-Annual Business Summary Report to Shareholders (if any)	None	None
Notice of Resolutions of General Meeting of Shareholders	None	None
Notice of Interim Dividend decided by Board of Directors	None	None
Annual Report (if any)	None	None

In the event of any questions or requests for additional information, please do not hesitate to contact the undersigned at 011-81-75-662-9614, Andrew Bor of Perkins Coie LLP at (206) 359-8577 or Alvaro Alvarez of Perkins Coie LLP at (206) 359-6167.

Very truly yours,  
NINTENDO CO., LTD.



Yoshihiro Mori  
Senior Managing Director & General Manager,  
Corporate Analysis & Administration Division

**END**