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Tel: +81 3 5157 2700
Fax: +81 3 5157 2900
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OFFICE OF INTERNATIONAL CORPORATE FINANCE - FILE NO. 082-04750

April 10, 2008

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BY AIR MAIL

Mr. Paul Dudek, Chief
 Mr. Rani Doyle
 Office of International Corporate Finance
 Division of Corporation Finance
 Securities and Exchange Commission
 450 Fifth Street, N.W.
 Washington, D.C. 20549
 U.S.A.



SUPPL

Q.P. CORPORATION
 Documents required under Rule 12g-3(2)(b)
 for Sponsored Level 1 ADR Facility

Dear Sirs:

Pursuant to Rule 12g-3(2)(b) under the Securities Exchange Act of 1934, we, as legal counsels to Q.P. Corporation (the "Company") with respect to its ADR program, enclose herewith English translation of the documents of which contents were announced by the Company.

- Notice of Determination of the Matters for Acquisition by the Company of its Own Shares (dated April 4, 2008); and
- Notice of Results of Acquisition by the Company of its Own Shares through Off-Auction Own share Repurchase (ToSTNeT-3) (dated April 7, 2008).

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Yours truly,

Hitoshi Sumiya

Encl.

cc: Q.P. Corporation
 The Bank of New York

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(Translation)

April 4, 2008

Dear Sirs:

Name of the Company: Q.P. CORPORATION
Name of the Representative: Yutaka Suzuki,
President and Representative Director
(Code No. 2809; The first section of the Tokyo Stock Exchange)
Person to Contact: Katsuhiko Sasaki,
Managing Director and
General Manager, Division of
Administration
(Tel. 03-3486-3331)

**Notice of Determination of the Matters
for
Acquisition by the Company of its Own Shares**

(Acquisition by the Company of its own shares as provided for in its Articles of
Incorporation pursuant to Article 165, paragraph 2 of the Corporation Law of Japan)

Notice is hereby given that Q.P. Corporation (the "Company"), at the meeting of its Board of Directors held on April 4, 2008, resolved that the Company would acquire its own shares pursuant to Article 156 of the Corporation Law of Japan applied by Article 165, paragraph 3 of the said law, as described below:

Description

1. Reason for the acquisition by the Company of its own shares:

To carry out capital policies with agility in response to changes in the management environment.

2. Details of the acquisition:

- | | |
|--|--|
| (1) Class of shares to be acquired: | Shares of common stock of the Company |
| (2) Total number of shares to be acquired: | (Not exceeding) 1,500,000 shares |
| | Ratio thereof to the total number of
issued shares: 0.96% |

- (3) Aggregate acquisition prices of shares: (Not exceeding) ¥2,000,000,000
(4) Period of acquisition: From April 7, 2008 to July 8, 2008

(For reference) Number of shares of treasury stock of the Company as of November 30, 2007:

Total number of issued shares (excluding its shares of treasury stock):	152,836,996 shares
Number of shares of treasury stock:	2,627,519 shares

- END -

(Translation)

April 7, 2008

Dear Sirs:

Name of the Company: Q.P. CORPORATION
Name of the Representative: Yutaka Suzuki,
President and Representative Director
(Code No. 2809; The first section of the Tokyo Stock Exchange)
Person to Contact: Katsuhiko Sasaki,
Managing Director and
General Manager, Division of
Administration
(Tel. 03-3486-3331)

**Notice of Results of Acquisition by the Company of its Own Shares
through
Off-Auction Own Share Repurchase (ToSTNeT-3)**

Notice is hereby given that Q.P. Corporation (the "Company") today carried out the acquisition of its own shares as publicized on April 4, 2008, as described below.

Notice is also given that with this acquisition, the Company has completed its acquisition of its own shares pursuant to the resolution adopted at the meeting of its Board of Directors held on April 4, 2008.

Description

1. Reason for the acquisition by the Company of its own shares: To carry out capital policies with agility in response to changes in the management environment
2. Class of shares acquired: Shares of common stock of the Company
3. Total number of shares acquired: 1,042,100 shares
4. Acquisition prices: ¥1,095 per share (¥1,141,099,500 in the aggregate)
5. Acquisition date: April 7, 2008 (Monday)

6. Method of acquisition: Purchase through off-auction own share repurchase on the Tokyo Stock Exchange

(For reference) Details of the Company's determination for a specific method to acquire its own shares (as publicized on April 4, 2008):

- Class of shares to be acquired: Shares of common stock of the Company
- Total number of shares to be acquired: (Not exceeding) 1,500,000 shares
- Aggregate acquisition prices of shares: (Not exceeding) ¥2,000,000,000
- Status of the acquisition as of April 7, 2008:
 - Total number of shares acquired: 1,042,100 shares
 - Aggregate acquisition prices: ¥1,141,099,500

- END -

END