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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

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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

Promise Co., Ltd.
International Offering of Shares of Common Stock

SUPPL

Dear Sirs:

We are acting as legal counsels to Promise Co., Ltd. (the "Company") with respect to its offering of shares in the States. Pursuant to Rule 12g-3(2)(b) under the Securities Exchange Act of 1934, we are forwarding the following English translation of the documents published by the Company in Japan.

- | | |
|------------------|---|
| January 30, 2008 | Change in Major Shareholders |
| April 25, 2008 | Revised Earnings Forecast for the Fiscal Year ended March 31, 2008 |
| May 8, 2008 | Consolidated Financial Results for the Fiscal Year ended March 31, 2008 |

Yours truly,

Ken Takahashi

Encls.
 cc: Promise Co., Ltd.

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