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August 5, 2008

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U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100F Street, NE  
Washington, DC 20549  
U. S. A.  
Attn: Mr. Alan L. Beller

**SUPPL**

Re: File Number: 82-5233

Dear Mr. Beller:

Pursuant to Rule 12g3-2(b)(1)(iii) under the Securities Exchange Act of 1934, we, as legal advisers to BELLUNA CO., LTD. (whose file number is 82-5233), enclose herewith the following information:

- Notice of Repurchase of Own Shares from the Market dated August 4, 2008
- Notice of Repurchase of Own Shares from the Market and its Termination dated August 4, 2008
- Repurchase of Own Shares dated August 4, 2008

Thank you very much for your attention.

Yours truly,

*Seishi Ikeda*  
Seishi Ikeda

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Enclosure

cc: BELLUNA CO., LTD. (w/o attachment)  
THE BANK OF NEW YORK (with attachment)

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August 4, 2008

Dear Sirs: 2008 AUG 11 A 7:06

OFFICE OF INTERNATIONAL  
CORPORATE FINANCE

Name of Company: BELLUNA CO., LTD.

Code No.: 9997 1st Section of the Tokyo Stock Exchange

Notice of Repurchase of Own Shares from the Market

(Acquisition of Own Shares at the Market Pursuant to Section 2 of Article 165 of the Corporate Law)

The Company repurchased its own shares at the market, pursuant to Section 3 of Article 165 of the Corporate Law applied *mutatis mutandis* to Article 156 of said law as described below.

Description

- |                                  |   |
|----------------------------------|---|
| 1. Period of repurchase:         | From July 1st to 31st, 2008             |
| 2. Number of shares repurchased: | 825,650 shares                          |
| 3. Total cost of repurchase:     | 368,802,900 yen                         |
| 4. Method of repurchase:         | Repurchased at the Tokyo Stock Exchange |

Note1: Details resolved at the Board of Directors' meeting held on May 26th, 2008

- |  |  |
|--|--|
| - Type of shares to be repurchased:        | Common shares  |
| - Number of shares to be repurchased:      | 1,000,000 shares (maximum)<br>(Rate to the number of outstanding shares<br>without treasury stocks: 1.96%) |
| - Total value of shares to be repurchased: | 1,000 million-yen (maximum)  |
| - Method of repurchase:                    | Repurchased at the Tokyo Stock Exchange  |
| - Period of repurchase:                    | From May 27th, 2008 to March 31st, 2009  |

Note2: Total number of shares and cost of the repurchase from May 26th, 2008, when Board of Directors' meeting was held, to July 31st, 2008 is as follows:

- |                                       |                 |
|---------------------------------------|-----------------|
| - Total number of shares repurchased: | 825,650 shares  |
| - Total value of shares repurchased:  | 368,802,900 yen |

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August 4, 2008

Dear Sirs: 2008 AUG 11 A 7:05

OFFICE OF INTERNATIONAL  
CORPORATE FINANCE

Name of Company: BELLUNA CO., LTD.

Code No. 9997 1st Section of the Tokyo Stock Exchange

**Notice of Repurchase of Own Shares from the Market and its Termination**  
(Acquisition of Own Shares at the Market Pursuant to Section 2 of Article 165 of the Corporate Law)

The Company repurchased its own shares at the market, pursuant to Section 3 of Article 165 of the Corporate Law applied *mutatis mutandis* to Article 156 of said law as described below. As a result, the Company terminated the repurchase resolved at the Board of Directors' meeting held on May 26th, 2008.

Description

- |                                  |   |
|----------------------------------|---|
| 1. Period of repurchase:         | From August 1st to 1st, 2008            |
| 2. Number of shares repurchased: | 174,350 shares                          |
| 3. Total cost of repurchase:     | 85,889,900 yen                          |
| 4. Method of repurchase:         | Repurchased at the Tokyo Stock Exchange |

Note1: Details resolved at the Board of Directors' meeting held on May 26th, 2008

- |  |  |
|--|--|
| - Type of shares to be repurchased:        | Common shares  |
| - Number of shares to be repurchased:      | 1,000,000 shares (maximum)   |
|  | (Rate to the number of outstanding shares<br>without treasury stocks: 1.96%) |
| - Total value of shares to be repurchased: | 1,000 million-yen (maximum)  |
| - Method of repurchase:                    | Repurchased at the Tokyo Stock Exchange                                      |
| - Period of repurchase:                    | From May 27th, 2008 to March 31st, 2009                                      |

Note2: Total number of shares and cost of the repurchase from May 26th, 2008, when Board of Directors' meeting was held, to August 1st, 2008 is as follows:

- |                                       |                  |
|---------------------------------------|------------------|
| - Total number of shares repurchased: | 1,000,000 shares |
| - Total value of shares repurchased:  | 454,692,800 yen  |

- END -

August 4, 2008

Dear Sirs:

Name of Company: BELLUNA CO., LTD.  
Code No. 9997 1st Section of the Tokyo Stock Exchange

### Repurchase of Own Shares

(Acquisition of Own Shares at the Market Pursuant to Section 2 of Article 165 of the Corporate Law)

At the meeting of Board of Directors held on August 4th, 2008, Belluna Co., Ltd. resolved to repurchase of its own shares pursuant to Section 3 of Article 165 of the Corporate Law applied *mutatis mutandis* to Article 156 of said law as described below.

#### Description

1. Reason for the repurchase

To enable swift implementation of the Company's capital policies in response to changes in business conditions.

2. Details of the repurchase

- |   |   |
|---|---|
| (1) Type of shares to be repurchased:         | Common shares   |
| (2) Total number of shares to be repurchased: | 700,000 shares (maximum)<br>(Rate to the number of outstanding shares without treasury stocks: 1.40%) |
| (3) Total costs of shares to be repurchased:  | 400 million-yen (maximum)   |
| (4) Period of repurchase:                     | From August 5th, 2008 to March 31st, 2009   |

Note: Information as of August 1st, 2008

- Total number of outstanding shares without treasury stocks: 50,127,064 shares
- Total number of treasury stocks: 6,465,210 shares

# END

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