

RECEIVED

2008 AUG 12 A 11:52

TYPE OF INTERESTED PARTY  
CORPORATE FINANCE



08004275

- Asia
- Pacific
- Bangkok
- Beijing
- Hanoi
- Ho Chi Minh City
- Hong Kong
- Jakarta
- Kuala Lumpur
- Manila
- Melbourne
- Shanghai
- Singapore
- Sydney
- Taipei
- Tokyo
- Europe & Middle East
- Almaty
- Amsterdam
- Antwerp
- Bahrain
- Baku
- Barcelona
- Berlin
- Bologna
- Brussels
- Budapest
- Cairo
- Dusseldorf
- Frankfurt / Main
- Geneva
- Kyiv
- London
- Madrid
- Milan
- Moscow
- Munich
- Paris
- Prague
- Riyadh
- Rome
- St. Petersburg
- Stockholm
- Vienna
- Warsaw
- Zurich
- North & South America
- Bogota
- Brasilia
- Buenos Aires
- Caracas
- Chicago
- Chihuahua
- Dallas
- Guadalajara
- Houston
- Juarez
- Mexico City
- Miami
- Monterrey
- New York
- Palo Alto
- Porto Alegre
- Rio de Janeiro
- San Diego
- San Francisco
- Santiago
- Sao Paulo
- Tijuana
- Toronto
- Valencia
- Washington, DC

August 7, 2008

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 Correction a Part of Summary of Consolidated Business Results for the First Quarter of FY March 2009 dated August 7, 2008

Thank you very much for your attention.

Yours truly,

  
 Seishi Ikeda

PROCESSED  
 AUG 14 2008 *E*  
 THOMSON REUTERS

SI/mt  
Enclosure

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



RECEIVED

August 7, 2008

2008 AUG 12 A 11:52

Dear Sirs:

BELLUNA CO., LTD.  
CONSOLIDATED FINANCIAL STATEMENTS

Name of Company: BELLUNA CO., LTD.

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

Notice of Correction a Part of Summary of Consolidated Business Results  
for the First Quarter of FY March 2009

Notice is hereby given that the Company corrected a part of "Summary of Business Result for the First Quarter ended June 30, 2008" which was announced on July 31, 2008. The corrected part is underlined as below.

Description

1. Correction (page 1)

1. Consolidated Business Results for 1st quarter of FY March 2009 (April 1, 2008 - June 30, 2008)

(1) Results of Operations

[Before Correction]

(Note: Rounded down to ¥ Million)

FY	Net sales		Operating income		Recurring income		Net income	
	¥ Million	%(YOY)	¥ Million	%(YOY)	¥ Million	%(YOY)	¥ Million	%(YOY)
1Q ended Jun. 2008	31,113	—	2,791	—	2,676	—	1,442	—
1Q ended Jun. 2007	33,119	-0.3	2,972	2.9	<u>3,102</u>	<u>5.6</u>	<u>1,768</u>	<u>0.8</u>

FY	Net income per share	Diluted net income per share
1Q ended Jun. 2008	28.21	26.10
1Q ended Jun. 2007	<u>33.58</u>	<u>31.09</u>

[After Correction]

(Note: Rounded down to ¥ Million)

FY	Net sales		Operating income		Recurring income		Net income	
	¥ Million	%(YOY)	¥ Million	%(YOY)	¥ Million	%(YOY)	¥ Million	%(YOY)
1Q ended Jun. 2008	31,113	—	2,791	—	2,676	—	1,442	—
1Q ended Jun. 2007	33,119	-0.3	2,972	2.9	<u>3,112</u>	<u>5.9</u>	<u>1,777</u>	<u>1.3</u>

FY	Net income per share	Diluted net income per share
1Q ended Jun. 2008	28.21	26.10
1Q ended Jun. 2007	<u>33.75</u>	<u>31.25</u>

- END -

Disclaimer: This is an English translation of the captioned release. This translation is prepared and provided for the purpose of the reader's convenience. All readers are recommended to refer to the original version in Japanese of the release for complete information.

**END**