

ANDERSON MORI

FILE NO. 82-5032

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Our Ref: 5871-A-001 (F230/001)

May 13, 2003

BY COURIER

Securities and Exchange Commission  
Office of International Corporate Finance  
Stop 3-2  
450 Fifth Street, N.W.  
Washington, DC 20549  
U. S. A.

SUPPL

03 MAY 14 PM 7:21

Re: FANCL CORPORATION  
(FILE NO. 82-5032)  
Rule 12g3-2(b) Exemption

PROCESSED  
MAY 29 2003  
THOMSON  
FINANCIAL

Dear Sirs:

We are writing on behalf of FANCL CORPORATION which filed an exemption application for its shares based upon Rule 12g3-2(b) promulgated under the Securities Exchange Act of 1934, as amended, which application was received by you on November 15, 1999. We enclose herewith the following documents required to be provided by FANCL CORPORATION thereunder:

1. Brief description of the press release dated April 24, 2003 regarding the consolidated financial results; and
2. Brief description of the press release dated April 24, 2003 regarding the non-consolidated financial results.

Should you have any questions, please do not hesitate to let us know.

Very truly yours,

ANDERSON MORI

By:

Hirohito Akagami

*Handwritten initials and date 5/20*

**1. Brief description of the press release dated April 24, 2003 regarding the consolidated financial results**

Press release dated April 24, 2003 regarding the consolidated financial results for the year ended March 31, 2003, including the management's analysis thereof and the estimate for the results of the year ending March 31, 2004

**2. Brief description of the press release dated April 24, 2003 regarding the non-consolidated financial results**

Press release dated April 24, 2003 regarding the non-consolidated financial results for the year ended March 31, 2003 including the estimate for the results of the year ending March 31, 2004