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06019109

Our Ref: 5871-A-001

December 6, 2006

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

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

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2006 DEC 12 A 9:34
OFFICE OF INTERNATIONAL
CORPORATE FINANCE

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 was received by you on November 15, 1999. We enclose herewith the following documents required to be provided by FANCL CORPORATION:

1. Summary English translation of the press release dated November 1, 2006 regarding the interim consolidated financial results (including the outline of the interim non-consolidated financial results)

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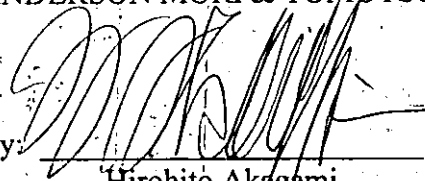
THOMSON
FINANCIAL

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

Very truly yours,

ANDERSON MORI & TOMOTSUNE

By:



Hirohito Akagami

HA:ysk
Encl.

1. Summary English translation of the press release dated November 1, 2006 regarding the interim consolidated financial results (including the outline of the interim non-consolidated financial results)

Press release dated November 1, 2006 regarding the interim consolidated financial results for the six months ended September 30, 2006, including the management's analysis thereof, the outline of the interim non-consolidated financial results for that six month period and the estimate for the results of the year ending March 31, 2007.

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