

2007 JUL 23 P 12: 27

OFFICE OF INTERNATIONAL
CORPORATE FINANCE

Nintendo Co., Ltd.

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Minami-ku, Kyoto 601-8501

JAPAN

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July 5, 2007

By Air Mail

Securities and Exchange Commission
Office of International Corporate Finance
Mail Stop 3628

100 F Street, N.E.

Washington, D.C. 20549



07025491

Re: Nintendo Co., Ltd.
Materials pursuant to Rule 12g3-2(b) Exemption
File Number 82-2544

SUPPL

Dear Ladies and Gentlemen:

Enclosed please find the following document of Nintendo Co., Ltd. pursuant to Rule 12g3-2(b) of the Exchange Act.

- Confirmation of the Adequacy of Annual Securities Report (Summary Translations dated July 2, 2007)

In the event of any questions or requests for additional information, please do not hesitate to contact the undersigned at 011-81-75-662-9614, Andrew Bor of Perkins Coie LLP at (206) 359-8577 or Alvaro Alvarez of Perkins Coie LLP at (206)359-6167.

Very truly yours,

NINTENDO CO., LTD.

Kenichi Sugimoto
Enclosure

PROCESSED

JUL 26 2007

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FINANCIAL**

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