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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549



FORM CB/A

Washington, DC TENDER OFFER/RIGHTS OFFERING NOTIFICATION FORM
106 (Amendment No. 3)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to file this Form:

Securities Act Rule 801 (Rights Offering) ☐

Securities Act Rule 802 (Exchange Offer) ☒

Exchange Act Rule 13e-4(h)(8) (Issuer Tender Offer) ☐

Exchange Act Rule 14d-1(c) (Third Party Tender Offer) ☐

Exchange Act Rule 14e-2(d) (Subject Company Response) ☐

Filed or submitted in paper if permitted by Regulation S-T Rule 101(b)(8) ☐

Riken Densen Kabushiki Kaisha
(Name of Subject Company)

Riken Electric Wire Company Limited
(Translation of Subject Company's Name into English (if applicable))

Japan
(Jurisdiction of Subject Company's Incorporation or Organization)

The Furukawa Electric Co., Ltd.
(Name of Person(s) Furnishing Form)

Common Stock
(Title of Class of Subject Securities)

Not Applicable
(CUSIP Number of Class of Securities (if applicable))

Riken Electric Wire Company Limited
12-22, Tsukiji 1-chome, Chuo-ku, Tokyo 104-0045, Japan
+81-3-3542-3711
(Name, Address (including zip code) and Telephone Number (including area code) of
Person(s) Authorized to Receive Notices and Communications on Behalf of Subject Company)

Copies to:
Legal Department
The Furukawa Electric Co., Ltd.
2-3, Marunouchi 2-chome, Chiyoda-ku, Tokyo 100-8322, Japan
+81-3-3286-3039

Theodore A. Paradise
Davis Polk & Wardwell
Izumi Garden Tower 33F
6-1, Roppongi 1-chome, Minato-ku, Tokyo 106-6033, Japan
+81-3-5561-4421

December 13, 2007
(Date Tender Offer/Rights Offering Commenced)

PROCESSED
FEB 29 2008
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THOMSON
FINANCIAL

This Amendment No. 3 ("Amendment No. 3") amends the Form CB initially submitted in paper to the Securities and Exchange Commission (the "Commission") on December 14, 2007 by The Furukawa Electric Co., Ltd. ("Initial Form CB"), the Form CB/A submitted in paper to the Commission on December 17, 2007 ("Amendment No. 1"), and the Form CB/A submitted in paper to the Commission on January 30, 2008 ("Amendment No. 2").

PART I INFORMATION SENT TO SECURITY HOLDERS

Item 1. Home Jurisdiction Documents

(a) English language translations of following documents are attached as exhibits to this form:

<u>Exhibit Number</u>	<u>Description</u>	<u>Page</u>
I-A	Notice Regarding Riken Electric Wire Company Limited Becoming a Wholly Owned Subsidiary of The Furukawa Electric Co., Ltd. through a Share Exchange.....	*
I-B	Notice of Partial Amendment to the Articles of Incorporation	*
I-C	Notice of Dividends from Surplus	*
I-D	Notice regarding the Extraordinary General Shareholders' Meeting.....	*
I-E	Public Notice regarding a Share Exchange without a Resolution of Shareholders Meeting by The Furukawa Electric Co., Ltd.	**
I-F	Public Notice of Setting the Record Date for the Convocation of the Extraordinary General Shareholders Meeting by Riken Electric Wire Company Limited	**
I-G	Notice of Convocation of the Extraordinary General Meeting of Shareholders of Riken Electric Wire Company Limited	***
I-H	Correction of the English translation version of the Notice of the Convocation of the Extraordinary General Meeting of Shareholders	5

(b) Not applicable.

* Previously submitted on Initial Form CB.

** Previously submitted on Amendment No. 1.

*** Previously submitted on Amendment No. 2.

Item 2. Informational Legends

A legend complying with Rule 802(b) under the Securities Act of 1933, as amended, is included on the first page of each document listed in (a) above.

PART II INFORMATION NOT REQUIRED TO BE SENT TO SECURITY HOLDERS

(1) Fair and accurate English language translations or summaries of the following documents are attached as exhibits to this form:

<u>Exhibit Number</u>	<u>Description .</u>	<u>Page</u>
II-A	Extraordinary Report by The Furukawa Electric Co., Ltd. dated December 13, 2007	*
II-B	Extraordinary Report by Riken Electric Wire Company Limited dated December 13, 2007	*
II-C	Mandatory Document under Article 794-1 of Company Law of Japan (<i>Jizen-Bichi-Syorui</i>) with respect to the Share Exchange transaction with Riken Electric Wire Company Limited dated December 14, 2007 produced by The Furukawa Electric Co., Ltd and kept at its head Office	**
II-D	Mandatory Document under Article 782-1 of Company Law of Japan (<i>Jizen-Bichi-shorui</i>) with respect to the Share Exchange transaction with Riken Electric Wire Company Limited dated January 29, 2008 produced by Riken Electric Wire Company Limited.....	***

* Previously submitted on Initial Form CB.

** Previously submitted on Amendment No. 1.

*** Previously submitted on Amendment No. 2.

(2) Not applicable.

(3) Not applicable.

PART III CONSENT TO SERVICE OF PROCESS

A written irrevocable consent and power of attorney on Form F-X has been filed by The Furukawa Electric Co., Ltd. with the Commission concurrently with the furnishing of Initial Form CB on December 14, 2007.

PART IV SIGNATURES

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

The Furukawa Electric Co., Ltd.

Filer

天路 望

(Signature)

Norihisa Amano

General Manager, Legal Department

(Printed Name and Title)

Feb 5, 2008

(Date)

(English Language Translation)

EXHIBIT I-H

Securities Code: 5808
February 4, 2008

To Shareholders

Shiro Hashimoto
President & CEO
Riken Electric Wire Company Limited
12-22, Tsukiji 1-chome, Chuo-ku
Tokyo, Japan

**Correction of the English translation version of
the NOTICE OF THE CONVOCAION OF THE EXTRAORDINARY GENERAL MEETING OF
SHAREHOLDERS**

Please take notice we hereby correct the English translation version of the **NOTICE OF THE CONVOCAION OF THE EXTRAORDINARY GENERAL MEETING OF SHAREHOLDERS** as follows:

P. 27

Reference Material for the General Meeting of Shareholders

Proposal 3: Dividends from surplus

②The total amount of dividends and its allocation

Before correction: 3.5 yen per each share of Company common stock



After correction: 3 yen per each share of Company common stock

Rule 802 Legend

This exchange offer or business combination is made for the securities of a foreign company. The offer is subject to disclosure requirements of a foreign country that are different from those of the United States. Financial statements included in the document, if any, have been prepared in accordance with foreign accounting standards that may not be comparable to the financial statements of United States companies. It may be difficult for you to enforce your rights and any claim you may have arising under the federal securities laws, since the issuer is located in a foreign country, and some or all of its officers and directors may be residents of a foreign country. You may not be able to sue a foreign company or its officers or directors in a foreign court for violations of the U.S. securities laws. It may be difficult to compel a foreign company and its affiliates to subject themselves to a U.S. court's judgment. You should be aware that the issuer may purchase securities otherwise than under the exchange offer, such as in open market or privately negotiated purchases.

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