

Date: August 8, 2005

Company name: NIKON CORPORATION

Representative: Michio Kariya, President, Member of the Board, Chief

Executive Officer & Chief Operating Officer

(Code number: 7731 Tokyo Stock Exchange, Osaka Securities Exchange)

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Adjustments to Financial Data for the First Quarter ended June 30, 2005

We would like to make an announcement that there were adjustments to Financial Data for the First Quarter ended June $30,\,2005$

NOTE

		Before adjustment	After adjustment		
		Fiscal Year 2006-03 1Q	Fiscal Year 2006-03 1Q		
Imaging	Net Sales:				
Products	Outside Customers	94.6	96.8		
Other	Net Sales:				
	Outside Customers	2.6	3.5		



August 8, 2005

Financial Data for the First Quarter ended June 30, 2005

(From April 1, - to June 30, 2005)

Nikon Corporation

1. Net Sales, Operating Income, Ordinary Income, Net Income [consolidated] (Units: billions of Yen)

			Fiscal Year 2005 2005–3			Fiscal Year 2006 2006-3					
		1Q	1st	Total	1Q	1st(prev. est.)	1st(new est.)	Total(prev. est.)	Total(new est.)		
Corporate	Net Sales	138.2	312.2	638.5	157.4	320.0	\leftarrow	680.0	\leftarrow		
	Operating Income	3.1	8.1	30.5	13.9	12.0	19.0	33.0	36.0		
	Ordinary Income	3.2	4.7	14.7	13.9	7.0	14.0	20.0	23.0		
	Net Income	1.7	7.8	24.1	7.8	4.0	7.0	11.0	13.0		
	Net Sales:										
Precision	Outside Customers	46.1	107.5	212.5	47.0	109.0	\leftarrow	228.0	\leftarrow		
Equipment	Net sales: Total	46.6	108.6	214.3	47.2	110.0	\leftarrow	230.0	\leftarrow		
	Operating Income	-0.9	2.2	11.4	5.0	6.0	8.0	11.0	13.0		
	Net Sales:					•					
Imaging	Outside Customers	77.8	173.3	354.2	94.6	179.5	\leftarrow	379.0	\leftarrow		
Products	Net sales: Total	78.3	174.1	355.5	97.0	180.0	\leftarrow	380.0	\leftarrow		
	Operating Income	5.3	7.2	16.8	9.0	6.0	11.0	20.0	21.0		
	Net Sales:					****					
Instruments	Outside Customers	9.6	21.6	50.7	10.1	24.0	\leftarrow	53.0	\leftarrow		
	Net sales: Total	9.9	22.5	52.2	10.5	25.0	\leftarrow	55.0	\leftarrow		
	Operating Income	-0.6	-0.4	2.8	-0.3	0.5	\leftarrow	3.0	\leftarrow		
Other	Net Sales:										
	Outside Customers	4.7	9.7	21.2	2.6	7.5	\leftarrow	20.0	\leftarrow		
	Net sales: Total	9.8	20.6	44.3	10.9	20.0	\leftarrow	45.0	\leftarrow		
	Operating Income	-0.7	-0.8	-0.6	0.3	-0.5	←	-1.0	←		

<Note> Rounded to 0.1 billion Yen

2. Sales units of Nikon Steppers (Units)

	2005-3				2006-3			
	1Q	1st	Total	1Q	1st(prev. est.)	1st(new est.)	Total(prev. est.)	Total(new est.)
IC Steppers New products	52	109	193	28	approx. 85	\leftarrow	approx.185	←
Used products	14	34	59	6	approx. 20	\leftarrow	approx. 55	\leftarrow
Total	66	143	252	34	approx.105	\leftarrow	approx.240	←
LCD Steppers	18	40	87	20	approx. 35	\leftarrow	approx. 65	\leftarrow
Grand Total	84	183	339	54	approx.140	\leftarrow	approx.305	←

<Ref> Sales units of Nikon IC Steppers from January to June in 2005 are as follows: New products 83 units, Refurbished products 25 units

3. Sales units of Nikon Digital Cameras [non-consolidated] (Unit: thousand units)

	2005-3				2006-3				
	1Q	1st	Total	1Q	1st(prev. est.)	1st(new est.)	Total(prev. est.)	Total(new est.)	
Total	1,590	3,500	6,610	1,900	3,900	\leftarrow	7,600	←	

Precision Equipment: IC steppers, LCD steppers, etc

 Imaging Products:
 Cameras, Interchangeable camera lenses, Digital cameras, etc

 Instruments:
 Microscopes, Measuring instruments, Inspection equipments, etc

Other: Customized Products, Sport Optics, Ophthalmic frames, Surveying instruments, etc