

Date: July 28, 2006

Company name: NIKON CORPORATION Representative: Michio Kariya, Chairman of the Board, C.E.O. and C.O.O. (Code number: 7731 Tokyo Stock Exchange, Osaka Securities Exchange) Contact: Hideshi Hirai, Executive Officer and General Manager, Corporate Communications & IR Department (Telephone: +81-3-3216-1032)

Revision of the reports of Financial Results for the First Quarter ended June 30, 2006 (Consolidated)

Nikon Corporation revises the reports of Financial Results for the First Quarter ended June 30, 2006 (Consolidated) which was released on July 27, 2006 as following. The revised part is marked with underline.

NOTE

[Revised part : Financial Results for the First Quarter ended June 30, 2006 (Consolidated) Page 2

(Note) Amount Unit: 1 Million Yen

(1) Consolidated Balance Sheets

<Before revision>

Period	As of June 30, 2006		As of March 31, 2006		Increase(Decrease)	As of June 30, 2005	
Account		%		%			%
Total fixed assets	221,350	31.3	221,815	32.1	<u>464</u>	200,219	31.1

<After revision>

Period	As of June 30, 2006		As of March 31, 2006		Increase(Decrease)	As of June 30, 2005	
Account		%		%			%
Total fixed assets	221,350	31.3	221,815	32.1	<u>(464)</u>	200,219	31.1