

## Notice of Revision of the Financial Forecast and Dividend Forecast

Based on the recent trend in business performance, Topcon Corporation hereby announces that the consolidated and non-consolidated financial forecast for the fiscal year ended March 31, 2008 (from April 1, 2007 to March 31, 2008) and the dividend forecast at March, 2008, which were publicly announced on October 26, 2007 with interim financial results, are revised as mentioned below.

Revision of consolidated financial forecast for the fiscal year ended March 31, 2008  
(from April 1, 2007 to March 31, 2008)

(unit: million yen)

	Net Sales	Operating Income	Income before extraordinary items	Net Income
Previous Forecast (A) (Announced on Oct. 26, 2007)	124,000	18,400	16,300	9,800
<b>Revised Forecast (B)</b>	<b>120,000</b>	<b>13,100</b>	<b>11,000</b>	<b>7,200</b>
Difference (B – A)	-4,000	-5,300	-5,300	-2,600
Change (%)	-3.2%	-28.8%	-32.5%	-26.5%
Results of last fiscal year (ended March 31, 2007)	110,490	15,276	14,233	8,549