



January 30, 2008

To whom it may concern,

Company Name: TOPCON CORPORATION
(Code Number: 7732, First Section of the Tokyo Stock Exchange and
Osaka Stock Exchange)
Representative: Takashi Yokokura,
President and Representative Director
Contact: Kazuo Okita,
Director, Senior Managing Executive Officer,
General Manager of Administration and
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**Notification with Respect to Results of Tender Offer
for Shares of Sokkia Company, Limited and Transfer of Subsidiary Company**

Topcon Corporation (the "Company" or the "Tender Offeror") has concluded as of January 29, 2008 a tender offer (the "Tender Offer") for the shares of common stock of Sokkia Company, Limited (Code Number: 7720, First Section of the Tokyo Stock Exchange; the "Target Company") which the board of directors of the Company resolved to launch at its board meeting on December 10 and commenced on December 11, 2007. In connection with the conclusion of the Tender Offer, we would like to provide notice of the following.

We also would like to inform that the Target Company will become our consolidated subsidiary as a result of the Tender Offer.

I. Results of the Tender Offer

1. Description of the Tender Offer

- (1) Name and Location of Head Office of Tender Offeror
Topcon Corporation 75-1, Hasunuma-cho, Itabashi-ku, Tokyo
- (2) Name of the Target Company
Sokkia Company, Limited
- (3) Class of Shares Purchased
Common Stock
- (4) Number of Share Certificates, etc. to be Purchased in the Tender Offer

Type of Share Certificates, etc.	(i) Expected Number of Shares to be Purchased if Converted into Shares (if any)	(ii) Excess Number of Shares to be Purchased if Converted into Shares (if any)
Share Certificates	17,326,000 shares	— shares
Share Acquisition Right	— shares	— shares

Certificates		
Corporate Bond Certificates with Share Acquisition Rights	— shares	— shares
Depository Receipts for Share Certificates, etc.()	— shares	— shares
Total	17,326,000 shares	— shares

(Note 1) If the total number of shares, etc. tendered in the Tender Offer is less than the number listed above in “Expected Number of Shares to be Purchased if Converted into Shares (if any)” (17,326,000 shares), none of the tendered shares, etc. will be purchased by the Tender Offeror. If the total number of shares, etc. tendered in the Tender Offer is not less than the number listed above in “Expected Number of Shares to be Purchased if Converted into Shares (if any)” (17,326,000 shares), all of the tendered shares, etc. will be purchased by the Tender Offeror.

(Note 2) Shares constituting less than a whole unit will also be subject to purchase through the Tender Offer.

(Note 3) The treasury shares held by the Target Company are not planned to be purchased through the Tender Offer.

(Note 4) The largest number of shares, etc. to be purchased through the Tender Offer (“Maximum Purchase Shares”) is 34,652,771, which was calculated by deducting from the total of 35,790,289 outstanding shares in the Target Company as of September 30, 2007 (as shown in the 63rd Semi-annual Securities Report submitted by the Target Company on December 6, 2007) the 1,136,518 treasury shares that the Target Company held as of September 30, 2007 and the 1,000 shares that the Company holds as of the date of the filing of the Registration Statement.

(5) Tender Offer Period

From Tuesday, December 11, 2007 to Tuesday, January 29, 2008 (30 business days)

(6) Purchase Price of the Tender Offer: 640 yen per share of common stock

2. Results of the Tender Offer

(1) Results of Tendered Shares

Type of Share Certificates, etc.	Expected Number of Shares to be Purchased if Converted into Shares (if any)	Excess Number of Shares to be Purchased if Converted into Shares (if any)	Number of Shares Tendered if Converted into Shares (if any)	Number of Shares to be Purchased if Converted into Shares (if any)
Share Certificates	17,326,000 shares	— shares	32,510,887 shares	32,510,887 shares
Share Acquisition Right Certificates	— shares	— shares	— shares	— shares
Corporate Bond Certificates with Share Acquisition Rights	— shares	— shares	— shares	— shares
Depository Receipts for	— shares	— shares	— shares	— shares

Share Certificates, etc. ()				
Total	17,326,000 shares	— shares	32,510,887 shares	32,510,887 shares

(2) Success of the Tender Offer

Since the total number of shares, etc. tendered in the Tender Offer (32,510,887 shares) exceeded the “Expected Number of Shares to be Purchased if Converted into Shares (if any)” (17,326,000 shares), all of the tendered shares, etc. will be purchased by the Tender Offeror.

(3) Ownership Percentage of Share Certificates after the Tender Offer

Number of Voting Rights of Share Certificates, etc., Owned by the Tender Offeror Before the Tender Offer	1 unit	(Holding Ratio of Share Certificates, etc. Before the Tender Offer: 0.00%)
Number of Voting Rights of Share Certificates, etc., Owned by Specially Related Parties After the Tender Offer	—	(Holding Ratio of Share Certificates, etc. After the Tender Offer: —)
Number of Voting Rights of Share Certificates, etc., Owned by the Tender Offeror After the Tender Offer	32,511 unit	(Holding Ratio of Share Certificates, etc. After the Tender Offer: 93.82%)
Number of Voting Rights of the Shareholders in Total of the Target Company	34,181 unit	

(Note 1) The “Number of Voting Rights of the Shareholders in Total of the Target Company” represents the number of voting rights of all the shareholders as of September 30, 2007 (as shown in the 63rd Semi-annual Securities Report submitted by the Target Company on December 6, 2007). However, given that shares constituting less than a whole unit are also subject to purchase through the Tender Offer, for the purpose of calculating “Holding Ratio of Share Certificates, etc. Before the Tender Offer” and “Holding Ratio of Share Certificates, etc., After the Tender Offer”, the “Number of Voting Rights of the Shareholders in Total of the Subject Company” is calculated to be 34,653 units. This number is calculated by adding the sum of the number of voting rights (472 units) represented by the number of shares constituting less than a whole unit (473,289 shares) less the number of treasury shares constituting less than a whole unit (518 shares) shown in the said 63rd Semi-annual Securities Report.

(Note 2) The “Holding Ratio of Share Certificates, etc. Before the Tender Offer” and “Holding Ratio of Share Certificates, etc., After the Tender Offer” are rounded off to the second decimal place.

(4) Calculation for Purchase Pursuant to the *Pro Rata* Method
Not applicable.

(5) Funds Required for Tender Offer, etc. 20,807 million yen

(6) Method of Settlement

(i) Name and Address of Head Offices of Securities Companies and Banks, etc. in Charge of Settlement

Nomura Securities Co., Ltd. 1-9-1 Nihonbashi, Chuo-ku, Tokyo

(ii) Commencement Date of Settlement Tuesday, February 5, 2008

(iii) Method of Settlement

A notice of purchase will be mailed to the address or location of the tendering shareholder (or the standing proxy in the case of Non-Resident Shareholders) without delay after the expiration of the Tender Offer Period. Payment of the purchase price will be made in cash. The Tender Offer Agent will, in accordance with the instructions of tendering shareholders, remit the purchase price without delay after the commencement date of settlement to the account designated by the tendering shareholder or pay at the head office or branch offices of the Tender Offer Agent.

3. Plan, etc. After the Tender Offer and Future Outlook

As the Company intends to make the Target Company a wholly owned subsidiary as announced in the press release “Announcement of Commencement of Tender Offer for Share of Sokkia Company, Limited” on December 10, 2007 and the Company failed to acquire all of the outstanding shares of common stock issued by the Target Company through the Tender Offer, the Company plans to implement a stock for stock exchange (*kabushiki-koukan*), whereby the Target Company will become a wholly owned subsidiary of the Company, or other appropriate measures (the “Squeeze-Out Process”), taking into consideration such factors as tax/accounting treatment and filing/disclosure requirements under the US securities laws, to make the Target Company a wholly owned subsidiary.

Although the details of the Squeeze-Out Process, including the timing, the method, and amount and types of the money, etc. (including the shares of the Company) to be delivered to the Target Company’s shareholders in exchange for the Target Company’s shares have not been decided, the economic value of such money, etc. (including the shares of the Company) is expected to be calculated based upon the offer price in the Tender Offer and to be determined upon negotiations between the Company and the Target Company after the Tender Offer, paying full attention to the benefit to the shareholders of the Company and the Target Company and taking into consideration such factors as the results of the enterprise valuation to be made by the Company and the Target Company, respectively, the trends in the market price of the Target Company’s shares after the Tender Offer, and the business performance progress of the Company and the Target Company at the time, etc. Depending on the terms and conditions of the Squeeze-Out Process to be determined later, the economic value of the money, etc. (including the shares of the Company) to be delivered to the Target Company’s shareholders in exchange for the Target Company’s shares may differ from the offer price in the Tender Offer. Under certain circumstances, shareholders of the Target Company may have the right to request the Target Company to repurchase their shares pursuant to applicable laws; which repurchase price may differ from the offer price in the Tender Offer.

The Company and the Target Company make it their main goal to consummate a business integration in the surveying instruments business, the main business segment for both companies (the “Business

Integration”) by April 1, 2011. After the consummation of the Business Integration, it is expected that the Company will be responsible for (i) the development, manufacture and sales of GPS equipment and machine control systems, (ii) sales of total stations and other surveying instruments (excluding sales of non-motor-driven total stations in Japan) and (iii) the planning of the global business strategy, while the Target Company will be responsible for the development and manufacture of total stations and other surveying instruments. The Target Company plans to propose an agenda item at the first general shareholders’ meeting after becoming a subsidiary of the Company to change the name of the Target Company to “SOKKIA TOPCON” by amending its articles of incorporation, but the “SOKKIA” brand will continue to be used for some time. The Company and the Target Company plan to standardize the platforms for total stations by the end of fiscal year 2010, and to mutually cooperate and strive for downsizing, weight-saving and differentiation of motor-driven total stations, and development of 3D measurement instruments (such as scanners) for the civil engineering market and measurement market. In order to achieve this main goal and the purpose of the Business Integration, the Company and the Target Company intend to newly establish an Integration Promotion Committee consisting of members from both companies, which will be responsible for preparation and execution of practical implementation plans for the Business Integration. The Company aims at becoming a world leading company in each business segment of motor-driven total stations and other surveying instruments, GPS equipment, machine control systems, and precision measuring instruments including measurement instruments.

For the sake of smooth and expedited integration between the Company and the Target Company, the Company will promptly appoint one of the directors of the Target Company to be an advisor to the Company, and plans to propose an agenda item, at the annual general shareholders’ meeting of the Company to be held in June 2008, to appoint the advisor as a director of the Company. Also, the Target Company plans to propose an agenda item, at the annual general shareholders’ meeting of the Target Company to be held in June 2008, to elect at least two directors designated by the Company (with one of them being a part-time director).

4. Location at which a Copy of the Tender Offer Report is available to the Public

TOPCON CORPORATION	75-1, Hasunuma-cho, Itabashi-ku, Tokyo
Tokyo Stock Exchange, Inc.	2-1, Kabuto-cho, Nihonbashi, Chuo-ku, Tokyo

II. Transfer of Subsidiary

1. Reason for the Transfer

As a result of the Tender Offer, the Target Company is expected to become a Company’s consolidated subsidiary by virtue of its holding of 93.82% of all the shareholders’ voting rights of the Target Company. Also, in accordance with the Target Company becoming a subsidiary of the Company, the subsidiaries of the Target Company, including the following important subsidiaries, will newly become Topcon group companies.

2. Outline of the Subsidiary Subject to Transfer (Sokkia Company, Limited)

(1) Company Name	Sokkia Company, Limited
(2) Title and Name of Representative	President and Representative Director, Hitoshi Ito

- (3) Address of the Head Office 260-63, Hase, Atsugi-shi, Kanagawa-ken
(4) Date of Incorporation April 16, 1920
(5) Description of Business Manufacturing and selling of surveying instruments and measuring equipments
(6) Fiscal Year End March 31
(7) Number of Employees 889 (consolidated) (as of September 30, 2007)
(8) Main Branches 260-63, Hase, Atsugi-shi, Kanagawa-ken
(9) Stated Capital 5,897 million yen (as of September 30, 2007)
(10) Number of Issued Shares 35,790,289 (as of September 30, 2007)
(11) Composition of Major Shareholders and Shareholding Ratio (as of September 30, 2007)

Japan Recovery Fund II

(General Partner: Phoenix Capital Co., Ltd.)	20.12%
Samuel H. Ellis	5.88%
Sumitomo Mitsui Banking Corporation	4.78%
Japan Trustee Services Bank, Ltd. (Trust Account)	3.26%
Mitsui Life Insurance Company Limited (Japan Trustee Services Bank, Ltd., Standing Proxy)	2.69%
The Master Trust Bank of Japan, Ltd. (Trust Account)	2.63%
BNP Paribas Securities Services Luxembourg Jasdec Securities (The Hongkong and Shanghai Banking Corporation Limited, Tokyo Branch, Standing Proxy)	2.56%
The Chase Manhattan Bank, N.A. London (Mizuho Corporate Bank, Ltd., Standing Proxy)	2.54%
Mitsubishi UFJ Securities Co., Ltd.	2.16%
UBS AG London Account-IBB Segregated Client Account (Securities Business Division, Citibank, Japan Ltd., Standing Proxy)	2.05%

(12) History of Financial Results
(Consolidated)

Fiscal Year Ended	March 31, 2006 (61st Term)	March 31, 2007 (62nd Term)
Net Sales (in million yen)	21,974	22,410
Gross Profit (in million yen)	9,227	9,821
Operating Income (in million yen)	1,453	1,636
Ordinary Income (in million yen)	1,700	1,833
Net Income (in million yen)	1,542	1,255
Total Assets (in million yen)	26,825	27,950
Net Assets	13,004	14,370

(in million yen)		
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(Non-consolidated)

Fiscal Year Ended	March 31, 2006 (61st Term)	March 31, 2007 (62nd Term)
Net Sales (in million yen)	13,984	16,242
Gross Profit (in million yen)	4,346	4,873
Operating Income (in million yen)	1,238	834
Ordinary Income (in million yen)	1,474	1,271
Net Income (in million yen)	1,087	1,108
Total Assets (in million yen)	24,727	24,796
Net Assets (in million yen)	11,697	12,554
Dividend per Share (yen) (Interim dividend per share) (yen)	5.00 (2.00)	6.00 (3.00)

(Note) The information above is extracted from the Annual Securities Reports submitted by the Target Company, respectively, on June 29, 2006 and June 28, 2007.

3. Other Major Subsidiaries Subject to Transfer

[1] Sokkia Corporation

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|--------------------------------------|---|
| (1) Company Name | Sokkia Corporation |
| (2) Title and Name of Representative | President and CEO Eitoku Yamanaka |
| (3) Address of the Head Office | 16900 West. 118th Terrace, Olathe, Kansas 66061 (the USA) |
| (4) Description of Business | Selling of surveying instruments |
| (5) Stated Capital | 15,979 thousand dollars (as of March 31, 2007) |

[2] Sokkia B. V.

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|--------------------------------------|--|
| (1) Company Name | Sokkia B. V. |
| (2) Title and Name of Representative | Managing Director Jan van der Weijden |
| (3) Address of the Head Office | Businesspark de Vaart, Damsluisweg 1, 1332 EA Almere (Netherlands) |
| (4) Description of Business | Selling of surveying instruments |
| (5) Stated Capital | 10,373 thousand Euro (as of March 31, 2007) |

[3] Sokkia Sales Co., Ltd.

(1) Company Name	Sokkia Sales Co., Ltd.
(2) Title and Name of Representative	President and Representative Director, Minoru Hayase
(3) Address of the Head Office	31-7, Yoga 2-chome, Setagaya-ku, Tokyo (Japan)
(4) Description of Business	Selling of surveying instruments
(5) Stated Capital	20 million yen (as of March 31, 2007)

4. Expected Date of Transfer

February 5, 2008 (Tuesday)

5. Outlook After the Tender Offer

The impact of the Tender Offer and transfer of subsidiaries on the Company's consolidated and non-consolidated business performance will be announced as soon as it is available.

- End of Statement -