

**Consolidated Financial Results**  
**Third Quarter for FY2007 ended March 2008**  
**TOPCON CORPORATION**  
**Release Date: January 31, 2008**

**1. Summary of Third Quarter Business Results for FY2007 ended March 2008 (April 1, 2007 – Dec. 31, 2007)**

“%” indicate year-to-year increase (decrease)

(1) Consolidated Business Results

(Rounded down to the nearest million yen)

	Net Sales		Operating income		Income before extraordinary items		Net income	
	millions of yen	%	millions of yen	%	millions of yen	%	millions of yen	%
3rd Quarter of FY 2007	85,011	6.2	8,460	(15.7)	7,788	(16.3)	5,161	(1.6)
3rd Quarter of FY 2006	80,040	7.3	10,037	22.6	9,306	29.5	5,243	31.7
Reference: FY2006 (full year)	110,490		15,276		14,233		8,549	

	Net income per share	Diluted net income per share
	yen	yen
3rd Quarter of FY 2007	55.73	_____
3rd Quarter of FY 2006	56.61	_____
Reference: FY2006 (full year)	92.30	_____

(2) Consolidated Financial Position

	Total assets	Net Assets	Shareholders' equity ratio	Shareholders' equity per share
	millions of yen	millions of yen	%	yen
3rd Quarter of FY 2007	110,958	58,815	51.1	612.65
3rd Quarter of FY 2006	94,582	51,928	54.4	555.14
Reference: FY2006 (full year)	99,859	55,181	54.8	590.45

(3) Consolidated Cash Flow

	C/F from operating activities	C/F from investing activities	C/F from financing activities	Cash and cash equivalents at year-end
	millions of yen	millions of yen	millions of yen	millions of yen
3rd Quarter of FY 2007	4,062	(10,377)	7,544	10,276
3rd Quarter of FY 2006	5,413	(5,040)	(1,823)	7,656
Reference: FY2006 (full year)	6,708	(5,689)	(1,123)	9,000

**2. Dividend**

	Interim	Year-end	Annual
	yen	yen	yen
FY2006 ended Mar. 2007	10.00	10.00	20.00
FY2007 ended Mar. 2008 (Actual)	11.00	_____	_____
FY2007 ended Mar. 2008 (Forecast)	_____	5.00	16.00

**3. Forecast for FY 2007 (April 1, 2007 – March 31, 2008)**

There is no change in the forecast for FY 2007 which was disclosed on December 26, 2007.

Note:

The forecast above was prepared on the basis of information including trends of business environment, competition and currency exchange rates available at the time of the release of this document.

Due to unforeseen circumstances, however, the actual results may differ from these forecast data.