

Date: August 27, 2007

NIKON CORPORATION

2-3, Marunouchi 3-chome, Chiyoda-ku, Tokyo, Japan

Stock Code Number: 7731

Contact: Masayuki Hatori

General Manager,

Corporate Communications & IR Department,

Phone: (03) 3216-1032

**Notice Concerning the Amount
to be Paid for Offered Stock Acquisition Rights, etc.**

NIKON CORPORATION hereby announces, with respect to the Offered Stock Acquisition Rights resolved at the meeting of its Board of Directors on July 27, 2007, that the value of assets financed upon the exercise of the Offered Stock Acquisition Rights and the amount to be paid therefore were decided today. The details are as follows.

1. Name of Offered Stock Acquisition Rights:

No. 5 Stock Acquisition Rights issued by NIKON CORPORATION

2. Total number of the Offered Stock Acquisition Rights:

261 units

(100 shares per one unit of Stock Acquisition Right)

3. Value of assets financed upon the exercise of Offered Stock Acquisition Rights

Paid-in amount per share	1yen
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Paid-in amount per Offered Stock Acquisition Right	100yen
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4. Period for the Exercise of the Offered Stock Acquisition Rights

From August 28, 2007 to August 27, 2037

5. Amount to be paid for Offered Stock Acquisition Rights:

325,900yen

6. Allotment Date of Offered Stock Acquisition Rights:

August 27, 2007

(Reference)

Date on which the resolution was made at the ordinary General Shareholders Meeting:

June 28, 2007

End