

Notification with Respect to Recording of Extraordinary Income and Losses

Olympus Corporation (the “Company”) recorded an extraordinary income and losses in the second quarter (April 1, 2009 to September 30, 2009) of the fiscal year ending March 31, 2010 (“FY2010”). In connection with the foregoing, we would like to provide notice of the following:

1. Recording of Extraordinary Income

As the Company disclosed in the press release entitled “Notification with Respect to Corporate Divestment and Transfer of Subsidiary” dated February 27, 2009 (the revisions of which were disclosed on March 27, 2009 and June 8, 2009), as a result of the transfer of the diagnostic systems business of the Olympus Group to the Beckman Coulter Group (U.S.A.) on August 3, 2009, the Company recorded a gain on transfer of business amounting to 46.3 billion yen in its consolidated accounts for the second quarter of FY2010. For more details, please see the “Financial Results for the Second Quarter of the Fiscal Year Ending March 31, 2010” released today.

Income and loss from transfer of business with respect to the aforementioned business transfer is scheduled to be adjusted pursuant to the provisions of the Master Purchase Agreement, and accordingly, the above figure may be changed in the future. The Company will disclose the final income and loss as soon as it is determined.

2. Recording of Extraordinary Losses

The Company recorded a loss on provision of allowance for investment loss amounting to 1.8 billion yen in connection with shares held by the Company in its non-consolidated and consolidated accounts for the second quarter of FY2010.

3. Forecast

With respect to the forecast of the financial results, please see the “Financial Results for the Second Quarter of the Fiscal Year Ending March 31, 2010” released today.

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