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NIKON PRECISION INC.
1399 Shoreway Road
Belmont, CA 94002-4107
Tel: 650-413-8174; Fax 650-508-3825

EBSA/PUBLIC DISCLOSURE

2009 JUN 30 AM 7:10



June 18, 2009

VIA CERTIFIED MAIL

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U. S. Department of Labor
200 Constitution Avenue, N. W.
Washington, D. C. 20210

Re: Top Hat Plan Filings

To Whom It May Concern:

Pursuant to Department of Labor Regulation Section 2520.104-23, please find below a statement concerning unfunded arrangements maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Employer's Name: Nikon Precision Inc.
Employer's Address: 1399 Shoreway Road
Belmont, CA 94002-4107

Employer's EIN: 94-2837900

Number of Such Plans by the Employer for this Filing: 3

Name of Plan:	Number of Employees in Plan:
Nikon Precision Inc. Supplemental Executive Retirement Plan II	6
Nikon Precision Inc. Deferred Compensation Plan II	7
Nikon Precision Inc. Deferred Compensation Plan	5

Copies of the plans listed above are available upon request from the Employer.

Sincerely,

Marissa Verceles
Sr. Compensation & Benefits Manager
Nikon Precision Inc.

NIKON PRECISION INC.
1399 Shoreway Road
Belmont, CA 94002-4107

Nikon



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