

SHEARMAN & STERLING LLP

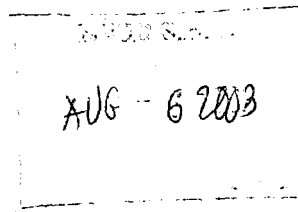
FAX: (81 3) 5251-1602
WWW.SHEARMAN.COM

FUKOKU SEIMEI BUILDING, 5TH FLOOR
2-2-2 UCHISAIWAICHO, CHIYODA-KU
TOKYO 100-0011

ABU DHABI
BEIJING
BRUSSELS
DÜSSELDORF
FRANKFURT
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MENLO PARK
MUNICH
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SAN FRANCISCO
SINGAPORE
TOKYO
TORONTO
WASHINGTON, D.C.

TEL: 81-3-5251-1601

81-3-5251-0201



August 6, 2003

Rule 12g3-2(b) File No. 82-3326

Securities and Exchange Commission
Division of Corporation Finance
Office of International Corporate Finance
450 Fifth Street, N.W.
Washington, DC 20549

Olympus Optical Co., Ltd.
Rule 12g3-2(b) File No. 82-3326

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The enclosed information is being furnished to the Securities and Exchange Commission (the "SEC") on behalf of Olympus Optical Co. Ltd. (the "Company") pursuant to the exemption from the Securities Exchange Act of 1934 (the "Act") afforded by Rule 12g3-2(b) thereunder.

On August 4, 2003, the Company filed its First Quarter Financial Results with the Tokyo and Osaka Stock Exchanges without preparing an English translation. We have therefore furnished an English summary of the filing below:

- Japanese-language First Quarter Financial Results for the period commencing April 1, 2003 and ending June 30, 2003, as filed with the Tokyo and Osaka Stock Exchanges on August 4, 2003, which includes:
 1. Notes to the quarterly financial results
 2. Summary of first quarter financial results

August 6, 2003

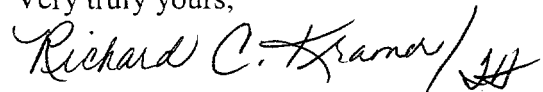
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- (1) Key indices of consolidated financial results
 - (2) Key indices of consolidated financial condition
3. Projected results for the year ending March 31, 2004
 4. Consolidated financial statements
 - Consolidated balance sheets
 - Consolidated statements of income
 - Consolidated net sales by segment

This information is being furnished under paragraph (1) of Rule 12g3-2(b) with the understanding that such information and documents will not be deemed to be "filed" with the SEC or otherwise subject to the liabilities of Section 18 of the Act and that neither this letter nor the furnishing of such information and documents shall constitute an admission for any purpose that the Company is subject to the Act.

Please do not hesitate to contact me at (81)-3-5251-1601 if you have any questions regarding the attached.

Very truly yours,



Richard C. Kramer

Enclosures