

TOSHIBA

TOSHIBA AMERICA, INC.

1251 AVENUE OF THE AMERICAS, NEW YORK, NY 10020

FACSIMILE: (212) 593-3875

PHONE: (212) 596-0600

Certified Mail - Return Receipt Requested

January 17, 1997

2520032031894

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

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PUBLIC RELATIONS
DOL-DEPT OF LABOR

Re: The Toshiba America, Inc. Executive Deferred Compensation Plan

Dear Sir or Madam:

Pursuant to Department of Labor Reg. Section 2520.104-23, we hereby advise you that Toshiba America, Inc. ("Toshiba") and the subsidiaries of Toshiba listed on Exhibit A hereto maintain The Toshiba America, inc. Executive Deferred Compensation Plan (the "Plan"). The federal employer identification number of Toshiba is 13-3503896. The names, addresses and federal employer identification numbers of the sponsoring subsidiaries are listed on Exhibit A hereto.

The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of Toshiba and the sponsoring subsidiaries. As of this date, 93 employees of Toshiba and the sponsoring subsidiaries participate in the Plan. Pursuant to Section 104(a) (1) of the Employee Retirement Income Security Act of 1974, as amended, we hereby agree to provide you with copies of the plan documents for the Plan upon your written request.

Very truly yours,

Plan Administration Committee of The Toshiba
America, Inc. Executive Deferred Compensation Plan

By 
Shigeru Tsukada
Chairperson of the Plan Administration Committee

copy: John Anderson, TAI
David Barby, Esq.

UOL-PWBA
PUBLIC PROSECURE
97 JAN 30 AM 10:16

Exhibit A

**The Toshiba America, Inc.
Executive Deferred Compensation Plan**

<u>Sponsoring Employers</u>	<u>Employer Identification Number</u>
Toshiba America Consumer Products, Inc. 82 Totowa Road Wayne, New Jersey 07470	22-2951162
Toshiba America Electronic Components, Inc. 9775 Toledo Way Irvine, California 92718	93-0994011
Toshiba America Information Systems, Inc. 9740 Irvine Boulevard Irvine, California 92718	33-0338017
Toshiba America Medical Systems, Inc. 2441 Michelle Drive Tustin, California 92681	68-0178440
Toshiba America MRI, Inc. 280 Utah Avenue So. San Francisco, California 94080	94-3101767