

February 15, 1999

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
US Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Re: Epson Portland Inc. Nonqualified Deferred Compensation Plan

Dear Sir or Madam:

Epson Portland Inc. hereby supplies the following information pursuant to the Department of Labor Regulations Section 2520.104-23:

A. Name and Address of Employer:

Epson Portland Inc.
3950 NW Alocek Place
Hillsboro, OR 97124

B. Employer Identification Number:

93-0882588 ✓

C. Epson Portland Inc. maintains the following plan for a select group of management or highly compensated employees:

Epson Portland Inc. Nonqualified Deferred Compensation Plan

Very truly yours,



Randal A. McEvers
Director of Legal Affairs & Risk Management

RAM/ds