

Frank Crimmins  
Vice President :

**SONY**

Sony USA Inc.  
711 Fifth Avenue  
New York, New York 10022  
Telephone (212) 702-2860  
Fax (212) 702-6291

December 29, 1992

2520032033360

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

Dear Sir/Madam:

Re: Top Hat Plan Statement Under Department of Labor Regulations Section 2520.104-23

Sony USA, Inc. adopted unfunded compensation plans on November 12, 1992. This letter is intended to serve as a statement described in the Department of Labor regulations section 2520.104-23.

1. Employer: Sony USA, Inc.  
9 West 57th Street  
New York, NY 10019
  
2. Name of Plans: Plan 1 - Sony USA, Inc. Excess Benefit Plan  
Plan 2 - Sony USA, Inc. Deferred  
Compensation Plan

These are the only top hat plans maintained by the employer.

3. Employer Identification Number: 13-1914734

4. Declaration: The employer maintains the plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the plans will be payable either from the general assets of the employer or through insurance contracts or policies, or both, as provided in regulations section 2520.104.23(d)(2).



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5. Number of Employees: The number of eligible participants in each Plan as of January 1, 1993 is 32.

Very truly yours,

*Frank Criminia*

cc: Y. Diaz, S. Kober

