

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

Re: Notice of Plan of Deferred Compensation

Pursuant to DOL Reg. Section 2520.104-23, Canon U.S.A. Inc. hereby files the following information with respect to its plan of deferred compensation.

1. Canon U.S.A., Inc.
One Canon Plaza
Lake Success, New York 11042-1113
2. Federal Employer Identification No. (EIN) 13-2561772
3. The Employer maintains one plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.
4. Eleven employees are covered by the plan.

Very truly yours,

Canon U.S.A., Inc.

By: 
Director,
Corporate Compensation Services

11:01 AM '96

DOT-PWA
VOM-700