

# ARTER & HADDEN

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September 8, 1995

**CERTIFIED MAIL NO. P 285 970 200**  
**RETURN RECEIPT REQUESTED**

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

**Re: Koyo Corporation of U.S.A.**

Dear Sir/Madam:

Pursuant to Department of Labor Regulation §2520.104-23, the following information serves as the statement filed with the Secretary of Labor in satisfaction of the filing obligation for a pension plan created for a select group of management or highly compensated employees. The following is the information required to be provided in this statement pursuant to DOL Regulation §2520.104-23(b)(1):

1. The name, address and employer identification number of the employer establishing the plan is: Koyo Corporation of U.S.A., 29570 Clemens Road, Westlake, Ohio 44145, 57-0570962.
2. Koyo Corporation of U.S.A. maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Koyo Corporation of U.S.A. Sales Division.
3. Koyo Corporation of U.S.A. maintains one such plan.
4. There are currently ten employees covered by the plan.

Plan documents will be provided to the Secretary of Labor, upon request.

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If you have any questions or concerns regarding this filing,  
please contact the undersigned.

Very truly yours,



Michael F. Harris

MFH:abd:4587

cc: Lawrence F. Marsalek (Personal & Confidential)