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Roland Corporation U.S.
7200 Dominion Circle
Los Angeles, CA 90040-3696

MAILED VIA CERTIFIED MAIL

September 25, 1995

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

RE: Alternative Method of Compliance under DOL Reg. Section 2520.104-23

Dear Sir or Madam:

The purpose of this letter is to comply with the "Alternative Method of Compliance" for reporting and disclosure (as set forth in DOL Reg. Section 2520.104-23) with respect to the Roland Corporation U.S. Supplemental Executive Retirement Plan established by Roland Corporation U.S.

In accordance with that Section, we provide you with the following:

1. Name and Address of Roland Corporation U.S.

Roland Corporation U.S.
7200 Dominion Circle
Los Angeles, CA 90040-3696

2. Employer Identification Number

#95-2771721

3. Declaration

Roland Corporation U.S. established effective September 1, 1995, the Roland Corporation U.S. Supplemental Executive Retirement Plan (the "Plan"), which is maintained primarily for the purpose of providing supplemental retirement benefits for a select group of management and highly compensated employees. Currently, two employees participate in the Plan.

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4. Documents

With respect to the Plan, Roland Corporation U.S. will provide to the Secretary of Labor, upon its request, copies of the Plan documents, if any, that are required by Section 104(a) (1) of the Employee Retirement Income Security Act of 1974 to be filed with the Secretary of Labor.

Enclosed is a copy of this letter, which we ask that you date-stamp and return to us in the enclosed self-addressed, stamped envelope.

If you should have any questions about this letter, please do not hesitate to contact me.

Sincerely,



Mark S. Malbon
Vice President and
Chief Financial Officer

MSM:adr

Enclosures