

PaulHastings

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VIA CERTIFIED MAIL

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW.
Washington, DC 20210

Re: Pension Equalization Plan For Select
Associates Of American Honda Motor Co., Inc.

Savings Equalization Plan For Select
Associates Of American Honda Motor Co., Inc.

EIN: 95-2041006


Dear Sir or Madam:

On behalf of our client, American Honda Motor Co., Inc., the sponsor of the above-referenced "top hat" plans, we are filing this registration statement for the plans pursuant to ERISA regulation § 2520.104-23(b).

American Honda Motor Co., Inc., maintains the two plans referenced above, and may establish and maintain additional plans in the future, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Pension Equalization Plan currently covers 18 employees. The Savings Equalization Plan currently covers 19 employees.

If further information is needed, please contact the undersigned.

Sincerely,


Barbara E. Raymond

Employee Benefits Consultant/Senior Paralegal

cc: Steve Goldstein, via U.S. mail

PaulHastings /

RETURN RECEIPT REQUESTED

7160 3901 9842 0262 2158 8512



CERTIFIED MAIL

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF RETURN ADDRESS. FOLD AT DOTTED LINE

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