

2520040763982

Notification Regarding Sponsorship
of Top Hat Plans

Name of Plan 1: SEH America, Inc. Supplemental Dow Pension Benefit Plan

Name of Plan 2: SEH America, Inc. International Transfer Benefit Plan

Employer Address: SEH America, Inc.
4111 NE 112th Avenue
Vancouver, WA 98682-6776

EIN: 94-2574895

Number of Participants: 2 participants in Plan 1
2 participants in Plan 2

SEH America, Inc. hereby declares that these plans are maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. SEH America, Inc. maintains only these two top hat plans at this time.

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4111 N.E. 112th Avenue
Vancouver, WA 98682-6776 USA
P.O. Box 8965, Vancouver, WA 98668-8965
(360) 883-7000 - FAX (360) 254-6973

October 14, 2003

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

Subject:

**SEH America, Inc. Supplemental Dow Pension Benefit Plan and
SEH America, Inc. International Transfer Benefit Plan**

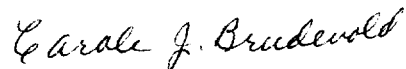
Dear Sir or Madam:

Attached is a notification of the existence of the SEH America, Inc. Supplemental Dow Pension Benefit Plan (the "Dow Plan") established by SEH America, Inc. to provide supplemental deferred compensation for two employees, and the SEH America, Inc. International Transfer Benefit Plan (the "International Plan") which was established for two employees who worked for a foreign subsidiary of SEH and who transferred to SEH America, Inc.. The registrations are intended to comply with the Department of Labor Reg. § 2520.104-23(b)(1).

Please note that the sponsor has filed for relief under the Delinquent Filer Voluntary Compliance Program regarding its compliance with the annual reporting requirements for the Plans.

If you have any questions regarding the filing, please contact me at 360 883 7051 between 8:00am and 5:00pm, Pacific time.

Sincerely,



Carole J. Brudevold
Human Resources Supervisor

Copy:
Linda Josephson

Enclosure

ShinEtsu

SEH America, Inc.

4111 N.E. 112th Avenue
Vancouver, WA 98682-6776



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Washington D.C. 20210

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