



WACOAL AMERICA, INC.

ONE WACOAL PLAZA, LYNDHURST, N.J. 07071
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October 24, 2003

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

Dear Sir:

The purpose of this filing is to comply with the reporting and disclosure requirements of Part I of Title I of ERISA with respect to an unfunded or insured pension plan maintained for a select group of management or highly compensated employees. This filing is intended to comply with DOL Reg. 2520.104-23.

This Plan, Wacoal America, Inc. Non-Qualified Deferred Compensation Plan, is maintained by Wacoal America, Inc., whose full address in One Wacoal Plaza, Lyndhurst, NJ 07071. The employer identification number (EIN) assigned by the Internal Revenue Service is 13-5613239.

The plan is maintained primarily for the purpose of providing deferred compensation for a select group of highly compensated employees. The number of deferred compensation plans maintained by the employer is one (1) in which there is currently one (1) participating employee. In accordance with Section 104(a)(1) of ERISA, the employer will provide Plan documents to the Secretary of Labor upon request.

Sincerely,

Yuzo Ide
Plan Administrator



WACOAL AMERICA, INC.

WACOAL • TEENIFORM
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