

2520040184472

~~August~~ ^{Sept.} 11, 1992

Pension and Welfare Benefits
Administration
P.O. Box 75212
Washington, D.C. 20013-5212



Re: Nippondenso America, Inc.


Dear Sir/Madam:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title 1, Part 1 and D.O.L. Reg. §2520.104-23, provided for an unfunded or uninsured pension plan for a select group of management or highly compensated employees, the following information is provided:

- (1) The employer's name: Nippondenso America, Inc.
and address: 24777 Denso Drive
P.O. Box 5133
Southfield, Michigan 48086-5133
- (2) The employer's federal tax identification number (EIN) is:
38-2651421.
- (3) The employer maintains one unfunded or uninsured deferred compensation plan for the benefit of one employee.

The plan is maintained primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The employer will provide a copy of the plan document to the Secretary of Labor upon request.

NIPPONDENSO AMERICA, INC.

By 
Its TREASURER

LAW OFFICES OF
MILLER, CANFIELD, PADDOCK AND STONE

SIDNEY T. MILLER (1864-1940)
GEORGE L. CANFIELD (1866-1928)
LEWIS H. PADDOCK (1866-1935)
FERRIS D. STONE (1882-1945)

A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

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WASHINGTON, D.C.

DEBORAH W. THOMPSON
(313) 496-7671

September 11, 1992

Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212



Re: Nippondenso America, Inc.

Dear Sir/Madam:

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In accordance with the D.O.L. notice published on July 24, 1992 in the Federal Register (57 FR 33019), enclosed is a statement described in paragraph (b) (1) of D.O.L. Reg. §2520.104-23 covering the unfunded deferred compensation plans for a select group of management or highly-compensated employees of the above-referenced plan administrator. The statement is accompanied by the payment of a civil penalty in the amount of \$1,000. Accordingly, the above-referenced plan administrator is deemed to have elected compliance with the alternate method of compliance described in DOL Reg. §2520.104-23 for the 1988 and all subsequent plan years with respect to such plans.

Very truly yours,

Miller, Canfield, Paddock and Stone

By *Deborah W. Thompson*
Deborah W. Thompson

DWT mr
Enclosure

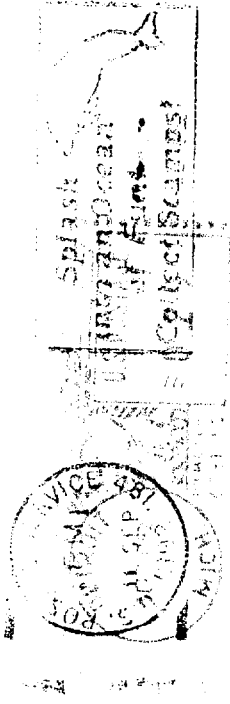
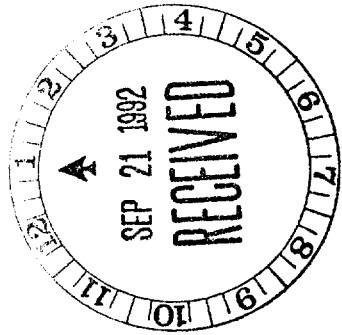
cc: Ms. Laurie Daignault (w/encl.)
John W. Gelder, Esq.
Orin D. Brustad, Esq.

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NF 2790

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