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U.S. DEPT. OF LABOR
FOIA/PUBLIC DISCLOSURE
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September 17, 1998

**Via Certified Mail
Return Receipt Requested**

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

Dear Sir or Madam:

In accordance with the Department of Labor Regulation \$2520.104-23 and the guidance published in 57 Fed. Reg. 33019-21 (July 24, 1992), this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for the pension plan listed below that is Maintained for a select group of management or highly compensated employees.

1. The name and address of the employer is Mitsubishi Caterpillar America, Inc., 2011 W. Sam Houston Pkwy. N., Houston, Texas 77043-2421.
2. The employer identification number assigned by the Internal Revenue Service to Mitsubishi Caterpillar Forklift America Inc. is 34-1710051.
3. Mitsubishi Caterpillar Forklift America Inc. declares that it maintains the Mitsubishi Caterpillar Forklift America Inc. Deferred Compensation Plan primarily for the Purpose of providing deferred compensation for a select group of management or Highly compensated employees.

There are 12 active employees of Mitsubishi Caterpillar Forklift America Inc. who are Participants in this plan.

Very truly yours,

A handwritten signature in cursive script that reads "Jean R. Rauckman".

Jean R. Rauckman
Manager - Compensation, Benefits & Payroll

cc: Ms. Stephanie M. Schroepfer (Fulbright & Jaworski L.L.P.)



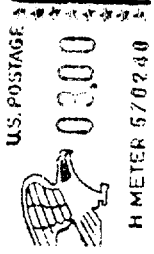
Sam Houston Pkwy. N.
Texas 77043-2421

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CERTIFIED

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MAIL



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