



TOYOTOMI AMERICA CORPORATION

P.O.Box 206 + 1 Sakura Drive
Springfield, Kentucky 40069
Tel 859-336-3725 + 859-336-9732
Fax 859-336-0243

August 3, 2004

2520043381568

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

RE: Toyotomi America Corporation
Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Toyotomi America Corporation Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section, as authorized under Section 110 of ERISA.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and address of employer: Toyotomi America Corporation
P.O. Box 206
1 Sakura Drive
Springfield, KY 40069
2. Employer Identification No.: 61-1325788
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The Employer hereby states that it maintains only this Plan for said purpose and that the number of employees in the Plan is two (2).

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide the Plan Documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

TOYOTOMI AMERICA CORPORATION

By: _____

Title: General Manager, Administration.



TOYOTOMI AMERICA CORPORATION
P.O. Box 206 ♦ 1 Sakura Drive
Springfield, Kentucky 40069



SPD

Secretary of Labor
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20530