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Hitachi America, Ltd.

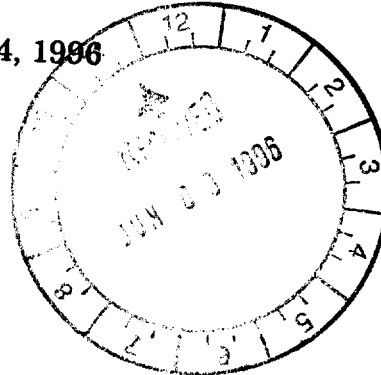
Legal Group

Hitachi Plaza

2000 Sierra Point Parkway, Brisbane, CA 94005-1835

Tel: (415) 589-8300, Fax: (415) 244-7340

May 24, 1986



CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Hitachi America, Ltd. Supplemental
Executive Retirement Plan (the "Plan")

Dear Sir or Madam:

On behalf of Hitachi America, Ltd. ("HAL"), I submit this statement to exempt HAL from further compliance with the reporting and disclosure provisions of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, in connection with its maintenance of the Plan. This statement is prepared and submitted pursuant to Department of Labor Regulations Section 2520.104-23b.

HAL established the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. HAL maintains the following additional plans of deferred compensation for the same purpose, having the number of current employee-participants indicated:

<u>Name of Plan</u>	<u>Number of Current Employee-Participants as of December 31, 1995</u>
Hitachi America, Ltd. Deferred Compensation Plan	65
Hitachi America, Ltd. Achievement and Long Term Incentive Plan	1 / 66

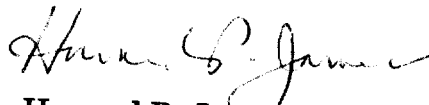
As of December 31, 1995, sixty five (65) employees were eligible to participate in the Plan.

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HAL is the sponsoring employer of the Plan and its address is 50 Prospect Avenue, Tarrytown, New York 10591-4698. The employer identification number for HAL is 13/1896069.

If you have any questions or comments about this filing, please contact me at 2000 Sierra Point Parkway, Brisbane, California 94005-1835.

Sincerely yours,



Howard P. James
Associate General Counsel

HPJ:dt

cc: Richard L. Arenburg, Esq.
Dennis M. Dowd