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

Dear Madam or Sir:

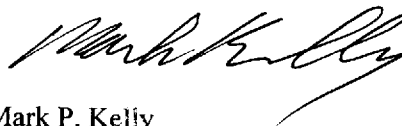
This letter is intended to satisfy the ERISA reporting and disclosure requirement for unfunded plans maintained for the benefit of a select group of management or highly compensated employees pursuant to DOL Regulation Section 2520.104-23.

Name of Plan:	Sumitomo Electric Wiring Systems, Inc. Supplemental Executive Retirement Plan
Name and Address of Employer:	Sumitomo Electric Wiring Systems, Inc. 604 Three Springs Road Bowling Green, KY 42104
Employer Identification No.:	13-3365815
Number of Plans	1
Number of Employees Participating in this Plan:	4

The Employer maintains the Sumitomo Electric Wiring Systems, Inc. Supplemental Executive Retirement Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan documents are available to the Department of Labor upon request.

If you require further information, please contact the undersigned.

Very truly yours,



Mark P. Kelly

cc: Mr. James Thomason

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MAIL

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