

YOKOGAWA

Yokogawa Corporation of America
2 Dart Rd.
Newnan, GA 30265-1040

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U.S. DEPT. OF LABOR
PW9A/PUBLIC DISCLOSURE
01 OCT -2 AM 11:30

2520053321473

September 24, 2001

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

Re: Alternative Method of Reporting and Disclosure

Dear Sirs:

Pursuant to Department of Labor ("DOL") regulation Title 29 C.F.R. § 2520.104-23 (the "Regulation"), this is to advise you that Yokogawa Corporation of America, Employer Identification No. 36-3672790, 2 Dart Road, Newnan, GA 30265 (the "Company"), has adopted the following plan, which constitutes a non-qualified, unfunded, deferred compensation plan. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company and its subsidiaries.

Plan

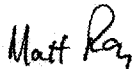
Yokogawa Corporation of America
Management Bonus And Deferred Compensation Plan

Current Participants

5

Very truly yours,

Yokogawa Corporation of America

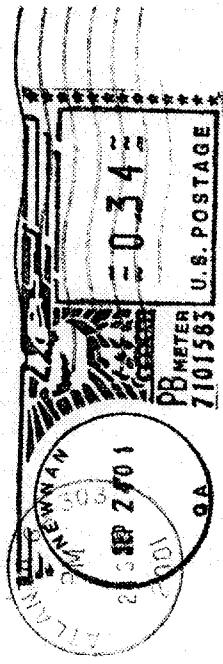


Matt Ray
Chief Financial Officer

Yokogawa Corporation of America

2 Dart Rd.
Newnan, GA 30265-1094

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