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U.S. DEPT. OF LABOR
FWGA/PUBLIC DISCLOSURE
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**Morgan, Lewis
& Bockius LLP**
COUNSELORS AT LAW

Robert J. Lichtenstein
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November 13, 2001

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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

Re: Subaru of America, Inc. Executive Deferral Plan (the "Plan")

Dear Sir or Madam:

The above-referenced Plan is an amendment and restatement of the Subaru of America, Inc. ERISA I Plan which now includes salary deferral contributions. On behalf of Subaru of America, Inc. (the "Employer") we are hereby submitting the following information with respect to the Plan pursuant to DOL Regulation §2520.104-23:

1. The name and address of the Employer is: Subaru of America, Inc.
Subaru Plaza
P. O. Box 6000
Cherry Hill, NJ 08034-6000
2. The employer identification number assigned to the Employer is: 23-1693419
3. The Plan is maintained primarily for the purpose of providing deferred compensation to a select group of management and highly compensated employees. The Employer maintains two plans.
4. The subject Plan has 19 participants. The other plan has four participants.
5. The Employer will provide copies of the Plan document to the Department of Labor upon request.

Sincerely yours,


Robert J. Lichtenstein

cc: Mr. Scott Mogren

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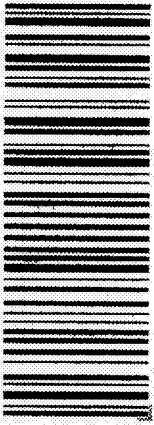
Philadelphia Washington New York Los Angeles Miami Harrisburg Pittsburgh Princeton
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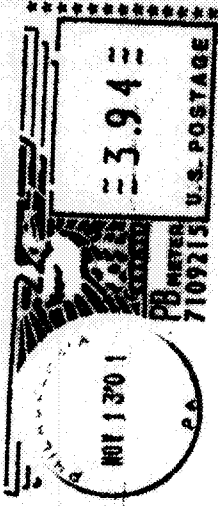
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