

**Department of Labor Notification Letter**

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December 21, 2006

Secretary of Labor

**Top Hat Plan Exemption**

**Pension and Welfare Benefits Administration**  
Room N-1513-Public Disclosure Room  
United States Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D C 20201

**Re: Alternative Method of Compliance under DOL Reg. 2520.104-23**

Dear Sir or Madam:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Parts 1, Title 1, as provided for an unfunded plan for a select group of management or highly compensated employees in the D.O.L. Regulation 2520.104-23 the following information is provided:

1. The name of the employer is : Nihon Kohden America, Inc.
2. The mailing address of the employer is:  
90 Icon Street, Foothill Ranch, CA 92610
3. The employer's federal identification number (EIN) is: 95-3431506
4. The number of plans and the number of participants in each plan is:  
1 (one) plan covering 10 (ten) employees. The above named employer maintains this plan primarily for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees.

The employer will send a copy of all plan documents and agreements to the secretary of Labor, upon request.

Respectfully submitted,

  
Eiichi Tanaka, President**NIHON KOHDEN AMERICA, INC.**

90 Icon Street • Foothill Ranch, California 92610  
Telephone: (949) 580-1555 • Fax: (949) 580-1550

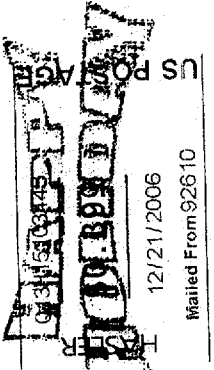
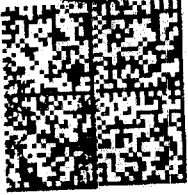


**NIHON KOHDEN**

NIHON KOHDEN AMERICA, INC.  
2601 Campus Drive, Irvine, California 92612

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