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June 8, 2007

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

Dear Sir or Madam:

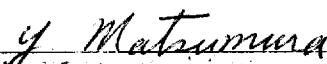
The purpose of this filing is to comply with the reporting and disclosure requirements of Part I of Title I of ERISA with respect to an unfunded or insured pension plan maintained for a select group of management or highly compensated employees. This filing is intended to comply with DOL Reg. 2520.104-23.

This Plan Marubeni America Corporation Nonqualified Deferred Compensation Plan is maintained by Marubeni America Corporation, whose full address is 450 Lexington Avenue, New York, NY 10017. The employer identification number (EIN) assigned by the Internal Revenue Service is 13-5643190.

The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of deferred compensation plans maintained by the employer is one (1) in which there is one (1) participating employee. In accordance with Section 104(a) (1) of ERISA, the employer will provide Plan documents to the Secretary of Labor upon request.

Very truly yours,

MARUBENI AMERICA CORPORATION

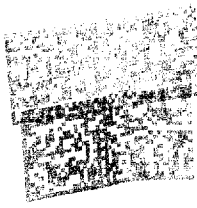
  
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Yukihiro Matsumura  
Senior Vice President and Chief Financial &  
Administrative Officer

**Marubeni  
America Corporation**

450 Lexington Avenue, New York, NY 10017-3984 • [www.marubeni-usa.com](http://www.marubeni-usa.com)

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