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YAMAHA CORPORATION OF AMERICA
6600 Orangethorpe Avenue, PO. Box 6600, Buena Park, CA 90622-6600 (714)522-9011

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July 21, 2008

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

Re: **Informational Filing Under DOL Reg. Sec. 2520.104-23**

Dear Sir/Madam:

In accordance with DOL Reg. Sec. 2520.104-23, Yamaha Corporation of America (the "Plan Sponsor") hereby declares that it maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of the Plan is the *Yamaha Corporation of America Deferred Compensation Plan* (the "Plan"). The Plan covers approximately 14 employees.

The name, address and employer identification number of the Plan Sponsor are:

Yamaha Corporation of America
6600 Orangethorpe Avenue
Buena Park, California 90620
EIN: 95-2101997

A copy of the Plan will be provided to the Secretary of the Department of Labor upon request.

Respectfully submitted,

A handwritten signature in cursive script that reads "Carol E. Baker".

Carol E. Baker
Vice President, Human Resources
On Behalf of Yamaha Corporation of America



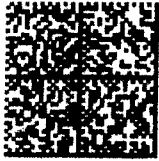
YAMAHA

YAMAHA CORPORATION OF AMERICA

5600 Orangethorpe Avenue, P.O. Box 6600, Buena Park, CA 90622-6600



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