

**MITSUBISHI CEMENT CORPORATION**151 CASSIA WAY, HENDERSON, NEVADA 89014-6616
TELEPHONE (702)923-3900 FAX (702)932-3909

August 29, 2008

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

Dear Sir/Madam:

Pursuant to Section 2520.104-23 of the Department of Labor Regulations, this letter will serve as notice that, with respect to the Mitsubishi Cement Corporation Deferred Compensation Plan, the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA").

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name of Employer: Mitsubishi Cement Corporation
2. Address of Employer: 151 Cassia Way
Henderson, NV 89014-6616
3. Employer Identification Number: 33-0278414
4. The Employer hereby declares that it maintains the Mitsubishi Cement Corporation Deferred Compensation Plan, an unfunded plan, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: One
6. Number of Employees in the Plan: 13

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide plan documents to the Secretary of Labor upon request as required by Section 104(a)(6) of ERISA.

Very truly yours,

Mitsubishi Cement Corporation



ERNST & YOUNG

Ernst & Young LLP
725 South Figueroa Street
Los Angeles, California 90017-5418

CERTIFIED MAIL



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