

April 3, 2009

2520092100181

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

RE: Santen Holdings U.S. Incorporated
EIN: 68-0293837

Dear Sir or Madam:

This statement is being filed with you in compliance with Section 2520.104-23 of Title 29 of the Code of Federal Regulations. Our client, Santen Holdings U.S. Incorporated (the "Company"), hereby declares to you that it has established a comprehensive unfunded nonqualified deferred compensation plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company and its subsidiaries. The Plan was established effective as of January 1, 2009, and currently affects seven executive employee participants. Only a select group of management and highly compensated employees will be affected by the Plan.

The Company will furnish copies of the Plan to the Secretary of Labor upon request as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended.

Very truly yours,



Carol F. Dakin

CFD/msp
Enclosure

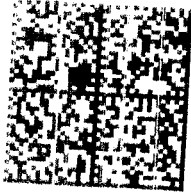
CERTIFIED MAIL™



SQUIRE SANDERS

CAROL F. DAKIN

7004 1160 0001 8450 1044



049JB2051035

\$05.320

04/03/2009

Mailed From 44114

US POSTAGE

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

