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HITACHI

©Hitachi Metals America, Ltd.
2 Manhattanville Road, Suite 301
Purchase, NY 10577
Tel: 914-694-9200 Fax: 914-694-9279
www.hitachimetals.com

ENCLOSURE

11:01

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

December 18, 2009

Re: Hitachi Metals America, Ltd.

Dear Sir or Madame:

The purpose of this letter is to give you notice as required by Section 2520.104-23 of regulations issued by the Secretary of Labor that Hitachi Metals America, Ltd maintains an unfunded or insured pension plan for a select group of management or highly compensated employees.

1. Name and Address of Employer: Hitachi Metals America, Ltd.
2 Manhattanville Road, Suite 301
Purchase, NY 10577
2. Employer Identification Number: 13-2843700
3. Declaration: Hitachi Metals America, Ltd., maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Number of such plans: One
5. Number of employees covered by plan(s): 24

Please acknowledge receipt of this notice by stamping or signing the enclosed copy of this notice and returning it to me in the enclosed envelope.

Sincerely,

Bernhard Gerstmayr, Jr., CPA
Sr. Vice President & Controller

016-126514955

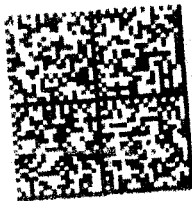
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TO: PENSION & WELFARE BENEFITS
ADMINISTRATION
Room N-5644
U.S. DEPT OF LABOR
200 CONSTITUTION AVENUE, N.W.
WASHINGTON, D.C. 20210

RETURN REQUESTED

Please refer to our shipping number in any communication concerning this shipment.