

AMANO®

Amano USA Holdings, Inc.
140 Harrison Avenue
Roseland, NJ 07068-1239
Phone: (973) 403-1900
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EBSA/PUBLIC DISCLOSURE
2010 JUL 14 AM 8:18

June 30, 2010

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

Re: **§2520.104-23 of the Regulations of the Department of Labor**

Dear Sirs:

This statement is filed to inform the Secretary of the Department of Labor that *Amano USA Holdings, Inc.*, (EIN # 22-3037940), whose principle business address is *140 Harrison Avenue, Roseland, NJ 07068*, has adopted one [1] unfunded plan of deferred compensation primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan covers thirty eight [38] employees.

Sincerely,



John Norcross

Vice President and Chief People Officer
Amano USA Holdings, Inc.
(973) 403-1900

ARMANDO USA FINANCIALS, INC.
140 Harrison Avenue
Roseland, NJ 07068

Public Disclosure
20-1513

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