

**DAIKIN**

2520110590155

November 22, 2010

CERTIFIED MAIL  
RETURN RECEIPT REQUESTED

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

**DAIKIN AMERICA, INC.**

20 Olympic Drive  
Orangeburg, NY 10962  
Phone: (845) 365-9500  
Fax: (845) 365-9515  
Web: www.daikin-america.com

2010 DEC -3 PM 1:02  
BSA/PUBLIC DISCLOSURE

**Re: Daikin America, Inc. Supplemental Executive Retirement Plan**

Dear Sir or Madam:

Pursuant to the provisions of Department of Labor Regulations Section 2520.104-23, you are hereby notified that the Employer named in item (1) below maintains a plan identified in item (2) below, primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees ("non-qualified plan"). Item (3) sets forth the effective date of the plan and the approximate number of participants in the plan as of the date of this letter. Item (4) sets forth how many non-qualified plan(s) are maintained by the Employer and how many participants are in each. A copy of the Plan document is available upon request.

**Item (1) Employer's Name, Address and Employer Identification Number ("EIN"):**

Daikin America, Inc.  
20 Olympic Drive  
Orangeburg, NY 10962

EIN: 63-1038060

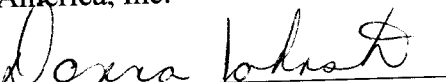
**Item (2) Plan Name:** Daikin America, Inc. Supplemental Executive Retirement Plan

**Item (3) Effective Date of Plan:** January 1, 2010  
**Number of Participants in the Plan:** 10

**Item (4) Number of Total Non-Qualified Plan(s):** 1  
**Number of Participants in Non-Qualified Plan(s):** 10

Sincerely,

Daikin America, Inc.

By:   
Title: HR SUPERVISOR

cc: Edward J. Pirrera, Esq.

