

kuraray**||| EVAL AMERICAS**

EBSA/PUBLIC DISCLOSURE

2011 MAR 24 AM 10: 37

March 17, 2011

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Ave NW
Washington, DC 20210

Dear Sir:

Enclosed is our Statement of Deferred Compensation Plan. If you any questions, I may be reached at 281-909-5814.

Sincerely,


Gary B. Creakbaum
Director Human Resources

Enclosure

Kuraray America, Inc.
Headquarters:
Trading Business Unit:
EVAL Business Unit:
SEPTON Business Unit:

2625 Bay Area Blvd., Suite 300, Houston, TX 77058
600 Lexington Avenue 26FL New York, N.Y. 10022
11500 Bay Area Blvd., Pasadena, TX 77507
11414 Choate Road Pasadena, TX 77507

Phone: 713-495-7311 Fax: 713-495-7308
Phone: 212-986-2230 Fax: 212-867-3543
Phone: 281-474-9111 Fax: 281-474-1555
Phone: 281-909-5800 Fax: 281-909-5801

STATEMENT TO THE SECRETARY OF LABOR

This statement is made to satisfy the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans maintained by an employer for a selected group of management or highly compensated employees. The alternative method of compliance pursuant to Reg. §2520.104-23 is used.

EMPLOYER NAME: KAI EVAL Business Unit

EMPLOYER IDENTIFICATION NUMBER: 13-4119995

EMPLOYER ADDRESS 2625 Bay Area Boulevard
Suite 300
Houston, Texas 77058

DECLARATION: We maintain a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees

NUMBER OF SUCH PLANS MAINTAINED: One (1)

NUMBER OF EMPLOYEES IN EACH PLAN: Three (3)

FILING ADDRESS

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03/17/11