



YAMAHA MOTOR CORPORATION, U.S.A.
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Yamaha Motor Corporation, U.S.A.
6555 Katella Avenue
Cypress, California 90630
E.I.N. 95-3069495


2012 APR 17 PM 4:38
EBSA/PUBLIC DISCLOSURE

TOP-HAT PLAN DECLARATION

BY PLAN ADMINISTRATOR

I, Chris Stehman, being the plan administrator for the YMUS EXECUTIVE RETENTION PLAN ("Plan"), does hereby declare that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The effective date of the Plan is January 1, 2012. In addition, Yamaha Motor Corporation, U.S.A., the employer, maintains only one plan described in Department of Labor Regulations Section 2520.104-23(d). Furthermore, 15 employees will be covered under the Plan.

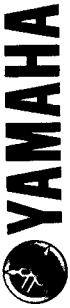
On behalf of Plan Administrator



Date 4/9/12

Chris Stehman
Plan Administrator

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Yamaha Motor Corporation, USA
 Human Resources
 6555 Katella Ave.
 Cypress, CA 90630-5101

CERTIFIED MAIL



7002 2030 0003 6479 8751

*Top Hat Plan Exemption
 Employee Benefit's Security Administration
 Room N-1513
 US Dept of Labor
 200 Constitution Ave NW
 Washington, DC 20210*