

SEPTEMBER 21, 2012

EDSA/PUBLIC DISCLOSURE
2012 SEP 27 PM 12:05

VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

**Re: TOTO USA, Inc. Alternative Reporting and Disclosure Statement for
Nonqualified Deferred Compensation Plan**

To whom it may concern:

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 the Plan identified in Item 2 below primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item 3 below reflects the number of participants in the Plan as of the date of this letter.

Item 1

TOTO USA, Inc.
1155 Southern Road
Morrow, Georgia 30260

Item 2

TOTO USA Executive Savings Plan
Plan Number: 888

Item 3

EIN: 58-1967262

Item 4

The above named Employer maintains a Plan primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.

Item 5

Number of Plans and Eligible Employees in each Plan:
One Plan covering 10 Eligible Employees.

Item 6

The Employer will provide a copy of the agreement(s) to the Office of Employee Benefits Security Administration upon request.

If you have questions or require any additional information, please contact the undersigned.

Sincerely,

TOTO USA, INC.

By:  Secretary

Name: Miles Casaday

Title: Secretary

Date: 9/21/12

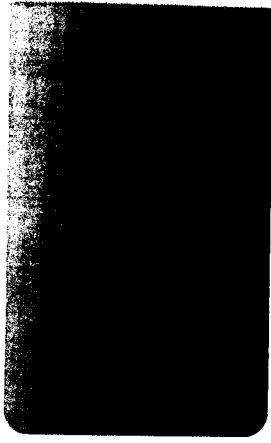
TOTO

1155 SOUTHERN ROAD
MORROW, GEORGIA 30260

CERTIFIED MAIL



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