

EPSON®

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2520130091218

June 17, 2013

Top-Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U. S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: *Epson America, Inc. Five Year Performance Unit Plan*
Epson America, Inc. 2005 Supplemental Investment Plan
Epson America, Inc. 2005 Supplemental Pension Plan
Epson America, Inc. Performance Unit Plan for Latin American Division Executives
Epson America, Inc. Performance Unit Plan for Latin America Based Executives

Dear Sir or Madam:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Epson America, Inc. Five Year Performance Unit Plan, the Epson America, Inc. 2005 Supplemental Investment Plan, the Epson America, Inc. 2005 Supplemental Pension Plan, the Epson America, Inc. Performance Unit Plan for Latin American Division Executives, and the Epson America, Inc. Performance Unit Plan for Latin America Based Executives (collectively, the "Plans"), the undersigned intends to use the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 (ERISA), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Epson America, Inc.
3840 Kilroy Airport Way
Long Beach, CA 90806-2452
2. Employer's Employer Identification No: 95-2935679
3. The Employer hereby declares that it maintains the Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer and its affiliates maintain five plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees or directors, and the number of participants in the Plans as of December 31, 2012 was:
 - a. Epson America, Inc. Five Year Performance Unit Plan: 24.
 - b. Epson America, Inc. 2005 Supplemental Investment Plan: 32.
 - c. Epson America, Inc. 2005 Supplemental Pension Plan: 4.
 - d. Epson America, Inc. Performance Unit Plan for Latin American Division Executives: 1.
 - e. Epson America, Inc. Performance Unit Plan for Latin America Based Executives: 2.

EPSON AMERICA, INC.

3840 Kilroy Airport Way
Long Beach, California 90806-2452
TEL 562.981.3840
P.O. Box 93012
Long Beach, CA 90809-9941
www.epson.com

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

EPSON AMERICA, INC.

By:  _____

Name: Andrea Zoekler

Title: Senior Vice President & CFO

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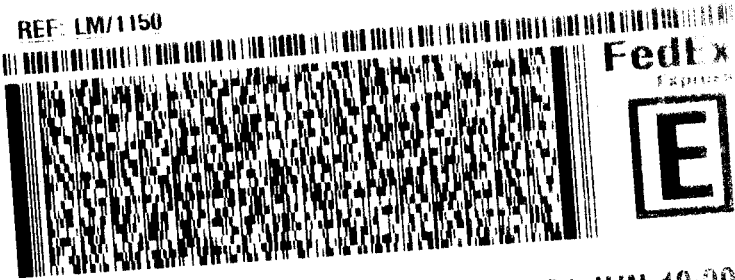
ORIGIN ID: LUBA (562) 290 5218
EPSON
EPSON AMERICA
3840 KILBUCK AIRPORT WAY
LONG BEACH, CA 90806
UNITED STATES US

SHIP DATE: 20 JUN 13
ACTWGT: 0.4 LB MAN
COD: 523511ZUNEE2648

BILL SENDER

TO TOP - HAT PLAN EXEMPTION
PENSION & WELFARE BENEFIT ADMIN.
200 CONSTITUTION AVE NW RM N-1513
US DEPT OF LABOR
WASHINGTON DC 20210

REF: LM/1150



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