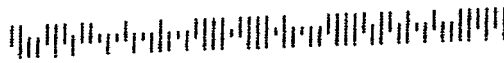




TDK U.S.A. Corporation
 901 Franklin Avenue, PO Box 9302, Garden City, NY 11530
 Phone: (516) 535-2600 Fax: (516) 294-8318
 www.tdk.com



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**CERTIFIED MAIL
 RETURN RECEIPT REQUESTED**

August 18, 2005

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

**RE: TDK U.S.A. Corporation
 EIN: 95-3304247**

Gentlemen:

This statement is being filed with you in compliance with Section 2520.104-23 of Title 29 of the Code of Federal Regulations. TDK U.S.A. Corporation (the "Company") hereby declares to you that it has established a nonqualified unfunded Comprehensive Deferred Compensation and Supplemental Benefit Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company and its subsidiaries. The Plan was established on August 1, 2005, effective as of September 1, 2005. The number of executive employee participants is currently unknown. Only a select group of management and highly compensated employees will be covered under such plan.

The Company will furnish copies of the Plan to the Secretary of Labor upon request as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended.

Very truly yours,

Susan Sparks

Susan Sparks, Vice President
 Human Resources & Administration



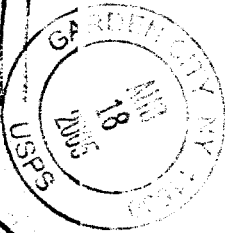
TDK U.S.A. Corporation
 901 Franklin Avenue, Garden City, NY 11530-8666
 Po Box

PLACE STICKER AT TOP OF ENVELOPE

CERTIFIED MAIL™



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 N-5644

Top Hat Exemption
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