

KUREHA GROUP

2520140934227

KUREHA AMERICA INC.

July 28, 2014

VIA CERTIFIED MAIL

Top Hat Plan Exemption
Employee Benefits Security Administration, Rm. N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W., Washington, D.C. 20210

Re: Top Hat Plan Exemption

2014 AUG -4 PM 4:1
EBSA/PUBLIC DISCLO

Dear Sir or Madam:

On behalf of Kureha America Inc. (the "Employer"), this filing is made pursuant to Reg. § 2520.104-23 regarding a non-qualified deferred compensation plan (the "Plan"). The Plan is effective as of March 13, 2008.

Name and address of the Employer: Kureha America Inc.
420 Lexington Avenue, Room 2510
New York, NY 10170

Employer's IRS Employer Identification Number: 13-3799447

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

Number of other such plans currently maintained by the Employer: None

The number of employees participating in the Plan: One

If the Department requires further information, please do not hesitate to contact me.

Very truly yours,



Jeff Zhang

Executive Vice President

Kureha America Inc.

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