



MITSUBISHI ELECTRIC US, INC.
AMERICAS CORPORATE OFFICE
5900-A KATELLA AVENUE, CYPRESS, CA 90630
714.220.2500
www.MitsubishiElectric-USA.com

2520150936060

May 5, 2015

By Certified Mail - Return Receipt Requested

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

RE: Top Hat Plan of Mitsubishi Electric US, Inc..

Dear Sir/Madam:

In accordance with Department of Labor Regulation Section 2520.104-23(b) (the "Regulation"), Mitsubishi Electric US, Inc. ("MEUS") hereby submits the information with respect to the below referenced plan.

Employer: Mitsubishi Electric US, Inc.
P.O. Box 6007
5900-A Katella Avenue
Cypress, CA 90630-5019

Employer Identification Number: 33-0909808

Declaration: MEUS maintains the Mitsubishi Electric US, Inc. Voluntary Retirement Planning Program (the "Program"), primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. MEUS maintains **one** other unfunded top-hat plan described in the Regulation.

The number of individuals participating in the Program is currently: 20

In accordance with the Regulation, MEUS will provide copies of the Program document to the Department of Labor upon request.

If you have any questions, please contact the undersigned at (714) 220-6864.

Sincerely,

Perry A. Pappous
Executive Vice President & General Counsel

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AMERICAS CORPORATE OFFICE
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CYPRESS, CA 90630-5019

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