



March 15, 2016

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

2520160910092

EGSA/PUBLIC DISCLOSURE
2016 MAR 23 AM 12:48

Dear Sir:

YKK Corporation of America maintains the following unfunded top-hat plan(s) providing deferred compensation to a select group of management or highly compensated employees.

Employer's Name and Address: YKK Corporation of America
1850 Parkway Place, Suite 300
Marietta, GA 30067

Employer Identification Number: 22-2830094

<u>Name of Plan</u>	<u>Number of Participants</u>
Enhanced Retirement Plan	40

Sincerely,

Lesley Hill, Director
Benefits & Compensation

cc: Ed Reck

YKK

YKK Corporation of America
One Parkway Center
1850 Parkway Place, Suite 300
Marietta, GA 30067

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