

September 19, 2016

VIA CERTIFIED MAILUnited States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1515
Washington, DC 20210**2520162970054**EBSA/PUBLIC DISCLOSURE
2016 OCT 14 PM 3:58

Re: Ushio America, Inc. Executive Supplemental Insurance Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation §2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees. Ushio America, Inc. ("Ushio America") is filing this letter with respect to a pension plan created in the 1980s for the benefit of a select group of Ushio America's management. With the passage of time, Ushio America is unable to locate its original "top hat" plan statement and is filing this letter out of an abundance of caution regarding its reporting and disclosure obligations.

1. Ushio America, Inc. (the "Sponsor"), a California corporation, maintains and sponsors a nonqualified Executive Supplemental Insurance Plan (the "Plan").
2. The address of the Sponsor is 5440 Cerritos Avenue, Cypress, CA 90630.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 95-2485252.
4. The Sponsor declares it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. There are three employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Sincerely,

R.A. Chikami
Vice President, Administration

USHIO

USHIO AMERICA, INC.
5440 Cerritos Ave, Cypress, CA 90630
www.ushio.com

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