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81 Wyman Street
Post Office Box 9046
Waltham, MA 02454-9046

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(781) 622-1000
Fax: (781) 622-1207
www.thermo.com

December 19, 2002

REGISTERED MAIL; RETURN RECEIPT REQUESTED

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

Re: Alternative Method of Compliance under DOL Reg. Section 2520.104-23

Dear Sir or Madam:

The purpose of this letter is to comply with the "Alternative Method of Compliance" for reporting and disclosure (as set forth in DOL Reg. Section 2520.104-23) with respect to a "Top Hat Plan" established by Thermo Electron Corporation (the "Employer") a Delaware corporation.

In accordance with that Section, we provide you with the following:

1. Name and Address of the Employer.

Thermo Electron Corporation
81 Wyman Street
Waltham, MA 02454-9046

2. Employer Identification No.

04-2209186

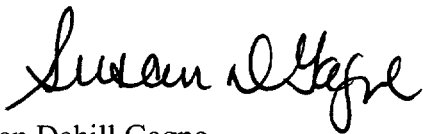
3. Declaration.

The Employer maintains one or more plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Effective November 21, 2002, the Employer has adopted a deferred compensation plan for two executives.

Enclosed are two originals of this letter. Please return one date-stamped original to our attention in the enclosed, self-addressed, stamped envelope.

Should you have any questions about this letter, please do not hesitate to contact us at the above address.

Sincerely,



Susan Dahill Gagne
Director, Corporate Benefits

cc: Seth H. Hoogasian, VP & General Counsel

CERTIFIED MAIL

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OX 9046

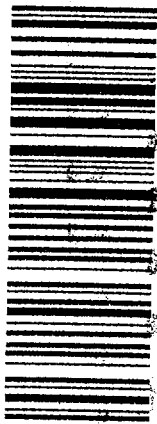
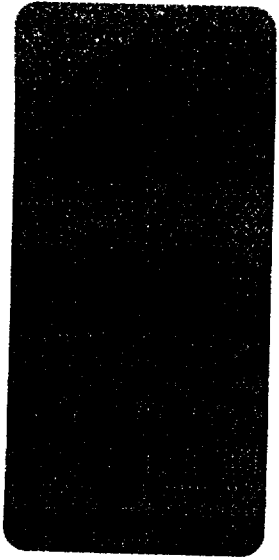
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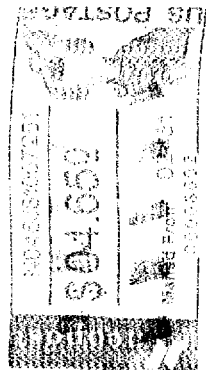
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