



2520040760926

September 20, 1995

163 Baypointe Parkway
San Jose, CA 95134
Phone: (408) 434-1800
Fax: (408) 433-3838

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

Re: Uniphase Corporation Deferred Compensation Plan

Dear U.S. Department of Labor:

This document constitutes the filing of a "top-hat" plan notice in accordance with Department of Labor regulation §2520.104-23. Please be advised that the sponsoring employer intends to maintain the plan identified below primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits of the plan are paid from the sponsoring employer's general assets (through a rabbi trust). Currently, the sponsoring employer sponsors no other such plans.

Sponsoring Employer:

Uniphase Corporation
163 Baypointe Parkway
San Jose, CA 95134
FEIN: 94-2579683

Name of Plan:

Uniphase Deferred Compensation Plan

Number of Plan Participants:
(September 1, 1995)

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Should you have any questions, please direct any correspondence to the Benefits Committee of the Board of Directors of Uniphase Corporation (the administrator of the plan) at the above address.

Sincerely,

A handwritten signature in cursive script that reads "Joyce Appiah".

Joyce Appiah
(for the Plan Administrator)