

July 19, 2004

**REGISTERED MAIL; RETURN RECEIPT REQUESTED**

2520043381416

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: 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 the International Rectifier Corporation Deferred Compensation Plan (the "Plan") established by International Rectifier Corporation, a Delaware Corporation (the "Company").

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

1. Name and Address of the Company.  
International Rectifier Corporation  
233 Kansas Street  
El Segundo, CA 90245
2. Employer Identification No.  
95-1528961
3. Declaration.

The Company established, effective 7/5/2004, the Plan, which is maintained primarily for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees of the Company. Currently, fifty-four employees and/or directors participate in the Plan.

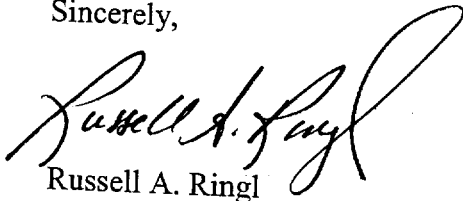
4. Documents.

With respect to the Plan, the Company will provide to the Secretary of Labor, upon request, copies of the Plan documents, if any, that are required by Section 104 (a) (1) of the Employee Retirement Income Security Act of 1974 to be filed with the Secretary of Labor.

Enclosed is a copy of this letter, which we ask that you date-stamp and return to us in the enclosed, self-addressed and stamped envelope.

Should have any questions about this letter, please do hesitate to contact us at the above address.

Sincerely,

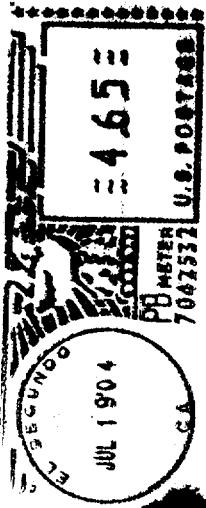
A handwritten signature in black ink, appearing to read "Russell A. Ringl". The signature is fluid and cursive, with a large loop at the end.

Russell A. Ringl  
Global Director, Compensation & Benefits  
International Rectifier Corporation

WSC  
national  
Rectifier

45  
AS STREET  
SUNNYVALE, CALIFORNIA 90245

TOP HAT PLAN EXEMPTION  
Employee Benefit Security Administration  
Room N-1513  
U.S. DEPARTMENT OF LABOR  
200 Constitution Avenue N.W.  
Washington, D.C. 20210



TERMINATED