

Wacker Silicones Corporation**WACKER**

August 16, 1996

Wacker Silicones Corporation
 3301 Sutton Road
 Adrian, MI 49221-9397
 (517) 264-8500
 Fax (517) 264-8246

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

Gentlemen:

Pursuant to Labor Department Regulations Section 2520.104-23, Alternative Method of Compliance for Pension Plans for Certain Selected Employees, Wacker Silicones Corporation respectfully submits the following:

1. Name and Address of Employer:
 Wacker Silicones Corporation
 3301 Sutton Road
 Adrian, MI 49221-9397

2. Employer Identification Number:
 94-2272388

3. Declaration:
 Wacker Silicones Corporation maintains two unfunded non-qualified arrangements for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There is currently one employee in each plan.

Please direct any inquiries to my attention.

WACKER SILICONES CORPORATION



Thomas E. Degnan
 Vice President, Human Resources and
 Corporate Services

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