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December 19, 2005

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

RE: Notice of Plan of Deferred Compensation

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned Employer hereby files the following information with respect to its plan(s) of deferred compensation.

1. Name and Address of Employer  
  
Ferrotec (USA) Corporation  
40 Simon Street  
Nashua, NH 03060-3075
2. Federal Employer Identification Number (EIN): 02-0275185
3. The Employer maintains one plan of deferred compensation and a survivor benefit plan, which are evidenced by a written document and which became effective May 9, 2005, primarily for the purpose of providing supplemental retirement and survivor benefits to a select group of management or highly-compensated employees.
4. Twenty (20) employees are covered by such plans.

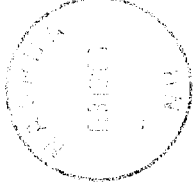
Very truly yours,



Richard R. Cesari II  
Chief Financial Officer

# FerroTec

Ferrotec (USA) Corporation, 40 Simon Street, Nashua, NH 03060 3075



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