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U.S. DEPT. OF
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June 30, 2006

**BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

RE: Alternative Reporting and Disclosure Statement
File No.: 053830-0019

Dear Sir/Madam:

On behalf of our client Dielectric Corporation, the following information is provided in compliance with the requirements for the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees, as specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23:

Name and Address of Employer:

Dielectric Corporation
W141 N9240 Fountain Boulevard
Menomonee Falls, WI 53051

Employer Identification Number: 39-1083000

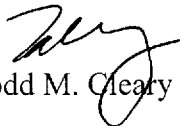
Number of Unfunded Deferred Compensation
Plan Maintained by Employer Covered by
this Statement: 1

Number of Employees Initially in Plan: 1

Dielectric Corporation maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. A copy of the plan will be provided to the Secretary of Labor upon request.

Very truly yours,

GODFREY & KAHN, S.C.


Todd M. Cleary

TMC:slc

cc: John A. Dickens, Esq.

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Pursuant to Circular 230 promulgated by the Internal Revenue Service, if this correspondence, or any attachment hereto, contains advice concerning any federal tax issue or submission, please be advised that it was not intended or written to be used, and that it cannot be used, for the purpose of avoiding federal tax penalties unless otherwise expressly indicated.

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EMPLOYEE BENEFITS SECURITY ADMINISTR
ROOM N1513
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

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