



780 NORTH WATER STREET
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0711 29 PM 12: 27

March 22, 2007

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

Dear Sir/Madam:

On behalf of our client, Wacker Corporation, the employer that maintains the plan covered by this statement and in compliance with the requirements of 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, the following information is provided:

Name and Address of Employer:

Wacker Corporation
N92W15000 Anthony Avenue
Menomonee Falls, Wisconsin 53051-1504

Employer Identification Number: 39-0919645

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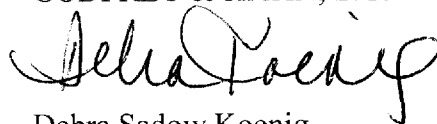
Number of Unfunded Deferred Compensation
Plans Maintained by Employer Covered by
this Statement: 2

Number of Employees Initially in Each Plan: 1

Wacker Corporation maintains the plans primarily for the purpose of providing deferred compensation for a key or highly compensated employee. A copy of the plan will be provided to the Secretary of Labor upon request.

Very truly yours,

GODFREY & KAHN, S.C.



Debra Sadow Koenig

cc: Christopher Barnard
Lawrence O'Toole

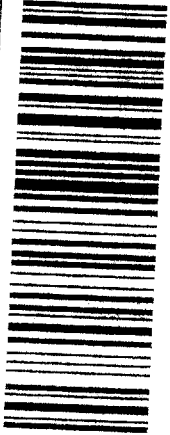
Controlled Executive Bonus Plan Agreement (Barnard)
Noncompetition, Consulting and Deferred Compensation Agreement (Barnard)

mw1293045_1

**GODFREY
& KAHN**^{SC}
ATTORNEYS AT LAW

GODFREY & KAHN, S.C.
780 NORTH WATER STREET
MILWAUKEE, WI 53202-3590

CERTIFIED MAIL



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ROOM N-1513

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TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N1513

US DEPARTMENT OF LABOR
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WASHINGTON DC 20210

