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Johnson Matthey

October 8, 2007

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CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW – Room N-1513
Washington, DC 20210

Re: Johnson Matthey Inc. Supplemental Executive Pension Plan
Johnson Matthey Inc. Supplemental Executive Retirement Plan

Dear Sir or Madam:

We are hereby submitting the following information as a protective filing with respect to the above-referenced plans pursuant to DOL §2520.104-23:

1. The name and address of the sponsoring employer is:

Johnson Matthey Inc.
435 Devon Park Drive
Building 600
Wayne, Pa. 19087

2. The employer identification number assigned to the sponsoring employer is:

23-0411710

3. The Plans are maintained primarily for the purpose of providing deferred compensation to a select group of management and highly compensated employees. Other than the two plans listed above, the employer maintains no other unfunded top-hat deferred compensation plans.

4. There is one employee in the Johnson Matthey Inc. Supplemental Executive Pension Plan.

There are 19 employees in the Johnson Matthey Inc. Supplemental Executive Retirement Plan. The employer will provide copies of the Plan documents to the Department of Labor upon request.

Respectfully submitted,

Anthony J. Trifiletti

cc: Robert J. Lichtenstein, Esquire
Ms. Julia L. Bringhurst

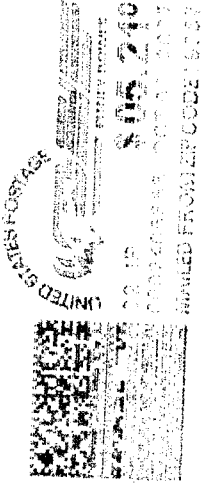
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