

December 4, 2007

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Peter J. Smith
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 300 West Second Street
 Carson City, Nevada 89703
 (775) 882-9441
 (775) 882-9056 - Fax

Top Hat Plan Exemption
 Emp. Benefits Sec. Admin.
 Room N-1513
 U.S. Dept. of Labor
 200 Constitution Ave. NW
 Washington D.C. 20210

Re: Plasma Etch, Inc.

Good morning:

I am the attorney and Resident Agent for Plasma Etch, Inc., a Nevada corporation. The corporation has agreed to pay a death benefit for its President and Chief Executive Officer Gregory DeLarge. This benefit is contingent and is deferred until Mr. DeLarge dies or becomes disabled before the 15th birthday of his youngest living child, less than 10 years, and is only really deferred compensation to him in the sense that he derives some sense of security in knowing that his children and wife will receive some support from his employer if he dies or becomes disabled. He will receive no direct payment or distribution under this agreement. These benefits will be paid from the general operating funds of the employer corporation.

The following statement is provided to comply with the requirements of 29 CFR 2520.104-23 and with Part 1 of Title 1 of ERISA:

1. Name and Address of Employer:

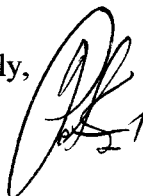
Plasma Etch, Inc.
 3522 Arrowhead Dr.
 Carson City, NV 89706 EIN 88-0368084

2. This employer has adopted this plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. There is only one plan and only one employee is covered by this plan, Gregory DeLarge

A copy of the Employee benefit agreement is enclosed for your reference. Please call or write if you have any questions.

Yours truly,



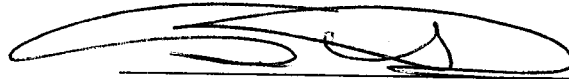
PLASMA ETCH, INC.

RESOLUTION OF DIRECTORS

Pursuant to a special meeting of the Board of Directors of PLAWMA ETCH, INC., held on December 4th, 2007, at the administrative offices of this corporation; which meeting was called specifically for the purpose of adopting the following resolution; the following resolution was adopted by unanimous consent of all of the directors:

Upon motion duly made, seconded, and unanimously carried, it was

RESOLVED, that the President, Greg DeLarge, be authorized and directed to execute and deliver all documents necessary to establish a death benefit payable by this corporation for the benefit of his heirs containing the terms set forth in the attached exhibit "A".

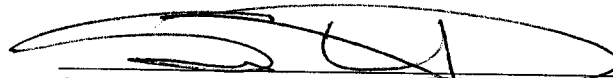


STEVE DELARGE, Secretary

CERTIFICATE OF SECRETARY

PLASMA ETCH, INC.

I do hereby certify that the above is a true copy of a resolution adopted by the Board of Directors of PLASMA ETCH, INC., a corporation organized under the laws of the State of Nevada, at a meeting held on December 4, 2007; that a quorum was present and acted throughout such meeting; that such resolution has not been rescinded or modified and is still in full force and effect; that the Articles of Incorporation of said corporation, and all amendments thereto, do not contain any provisions requiring any vote or consent of the shareholders of said corporation to adopt said resolution or to authorize any other action taken or to be taken pursuant to said resolution; and that neither said resolution nor any action taken or to be taken pursuant thereto are or will be in contravention of any provisions of the Certificate of Incorporation or the By-Laws of said corporation.



STEVE DELARGE, Secretary

PLASMA ETCH, INC.

Employee Death Benefit for GREGORY DeLARGE

WHEREAS Gregory DeLarge has served as an employee and as President and Chief Executive Officer of Plasma Etch, Inc. for a number of years; and

Whereas Gregroy DeLarge has agreed to continue to serve as employee, President and Chief Executive Officer of Plasma Etch, Inc. for the foreseeable future, to devote his full time and best efforts and to not engage in any employment for nor to provide any professional services to any competing enterprise; and

WHEREAS Plasma Etch, Inc. desires to compensate Gregory DeLarge for his continued exclusive employment for Plasma Etch, Inc.;

NOW THEREFORE Plasma Etch, Inc., in consideration for the continued employment of Gregory DeLarge and for his commitment to provide professional services exclusively for Plasma Etch, Inc. for a period of at least 10 years, does hereby grant Gregory DeLarge the following benefits in the event of his death or in the event of any disability that precludes him from gainful employment:

1. Payment of all regular monthly payments on the present loan secured by the first deed of trust on residence owned by Gregory DeLarge located at 2062 Emily Court, Carson City, Nevada, APN 007-473-19, all the replacement casualty and liability insurance and all the real property taxes due for such property from the date of Gregory DeLarge's death or disability until his youngest surviving child reaches the age of twenty five years of age.
2. Payment of the amount of \$2,500 per month to or for the benefit of each of Gregory DeLarge's three children from the date of his death or disability until each child reaches the age of 25 years, those three children being Teresa Nicole DeLarge, Michelle Lee DeLarge and Michael Joseph DeLarge.
3. Payment of the amount of \$2,500 per month to or for the benefit of Colleen Michelle DeLarge from the date of Greg DeLarge's death or disability until the date of Michael Joseph DeLarge's 25th birthday.

TERMS AND CONDITIONS

“Disability” as used in this agreement means if Mr. DeLarge is unable to perform his normal service for Plasma Etch, Inc. as a result of a mental or physical disability resulting from accident or sickness.

This agreement shall be construed and applied to conform with the requirements of the Employment Retirement Income Security Act of 1974, specifically including Sec. 201 thereof, as amended by the Pension Protection Act of 2006, specifically including sec. 905(a) thereof, and Department of Labor regulations including 29 CFR 2520.104-23.

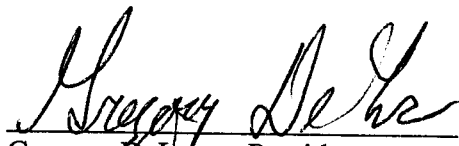
Plasma Etch, Inc. shall not be required by the terms of this agreement to set aside any funds or assets to secure the payment of the benefits created hereby and such benefits shall only be paid from the general assets of Plasma Etch, Inc. if and when they become due and payable under the terms of this agreement.

Under no circumstances shall Gregory DeLarge receive any payment or distribution from Plasma Etch, Inc. under the terms of this agreement.


The beneficial interests created under this instrument shall be Spendthrift Trusts within the meaning of Nevada Revised Statutes, Chapter 166. No beneficial interest created hereunder shall be subject to voluntary or involuntary anticipation. No interest hereunder may be assigned, encumbered, pledged, or subjected to the claims of or legal process by a beneficiary's creditors. All transfers in violation hereof are void.

Signed on behalf of PLASMA ETCH, Inc.

December 4, 2006

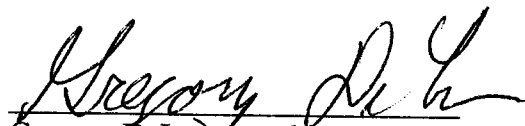


Gregory DeLarge, President



Steven DeLarge, Secretary

Accepting the terms, conditions and obligations hereof:



Gregory DeLarge, on his own behalf

Smith
Boris
4400-5703



7005 0390 0002 0511 6210

Top Hat Plan Exemption
Emp Benefits Sec. Admin

Room N 1513

US Dept of Labor

100 Constitution Ave NW

Washington DC 20030

RECEIVED
OFFICE OF
EMPLOYEE BENEFITS SECURITY

