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JEOL USA, INC. • 11 DEARBORN ROAD • P.O. BOX 6043 • PEABODY, MA 01961-6043  
TELEPHONE (978) 535-5900 • FAX (978) 536-2205

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February 12, 2009

MAR 3 2009

Top Hat Exemption  
Pension and Welfare Benefits Administration  
Room N-1513  
U. S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

RE: Notice of Plan(s) of Deferred Compensation

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Section 2520.104-23, the following information is provided by the undersigned employer.


1. Name and Address of Employer:  
JEOL USA, INC.  
11 Dearborn Road  
Peabody, MA 01960
2. Federal Employer Identification No. (EIN):  
04-6058420
3. The Employer has adopted one plan # 44386, of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The plan was made effective July 1, 2007.
4. There are 6 participants in the plan.

Kindly acknowledge receipt of this filing by signing and returning to us the copy of this letter for acknowledgement purposes.

Very truly yours,

JEOL USA, INC.

By:

  
Robert T. Santorelli, President & CEO

R. Santorelli

# JEOL

JEOL USA, INC.

11 DEARBORN ROAD

P.O. BOX 6043

PEABODY, MASSACHUSETTS 01961-6043

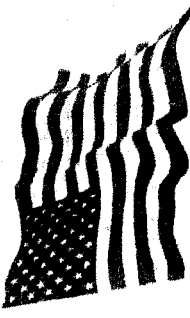
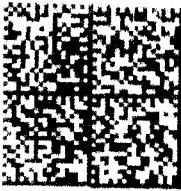
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