

2520042391120



**IONICS**

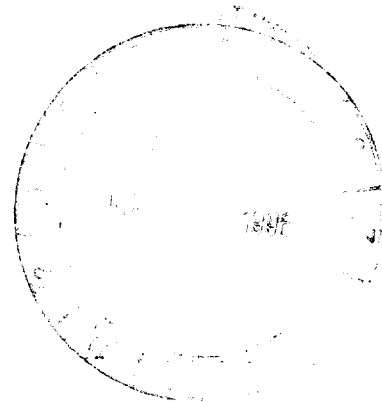
**IONICS, INCORPORATED**

Address Mail To:  
P.O. Box 9131  
Watertown, Massachusetts 02272-9131

65 Grove Street  
Watertown, Massachusetts 02172-2882  
Telephone: (617) 926-2500 Fax: (617) 926-4304  
May 6, 1996

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

Re: Alternative Method of Complying with Reporting and  
Disclosure Requirements for Top-Hat Plans  
Plan Name: Ionics, Incorporated Supplemental  
Executive Retirement Plan  
Employer: Ionics, Incorporated  
EIN: 04-2068530



Dear Sir/Madam:

As provided under 29 C.F.R. Section 2520.104-23 of the regulations issued under Section 104 of the Employee Retirement Income Security Act of 1974, as amended, this letter serves as notice that this employer maintains a "top hat" plan (the "Plan"). The Plan, under which benefits will be paid solely from the general assets of the Employer, was adopted primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Six employees are currently covered by the Plan.


The address of the Employer is as follows:

Ionics, Incorporated  
65 Grove Street  
Watertown, MA 02172

A copy of the plan will be provided to the Secretary of Labor upon request.

Please acknowledge receipt of this letter by date stamping and returning to me the enclosed copy of this letter in the enclosed postage prepaid envelope.

Very truly yours,

  
Stephen Korn  
Vice President and  
General Counsel

cc: John P. Bergeron, Director of Taxes