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Semiconductor Research Corporation
P.O. Box 12053
Research Triangle Park, NC 27709-2053

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March 26, 1999

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VIA CERTIFIED MAIL

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Dear Sir or Madam:

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 (the "Act") for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor regulations 29 C.F.R. & 2520.104-23, the following information is provided by the undersigned employer:

Name and Address of Employer

Employer Identification Number

Semiconductor Research Corporation
P. O. Box 12053
Research Triangle Park, NC 27709-2053

58-1483645

Semiconductor Research Corporation maintains one plan covering five employees (subject to change from time to time), primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

In accordance with Section 104(a)(1) of the Act, copies of the plan document will be provided to the Department of Labor upon request.

Very truly yours,

Larry W. Sumney
President & CEO



Semiconductor Research Corporation
P.O. Box 12053
Research Triangle Park, NC 27709-2053

CERTIFIED

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MAIL

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RETURN RECEIPT REQUESTED

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Room N-5638
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

