



Innovators in Microwave Technology

3100 Smith Farm Road, P.O. Box 200, Matthews, NC 28106-0200 USA
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February 12, 1998

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

Dear Sir or Madam:

The undersigned Plan Administrator of the below listed pension plan files this statement pursuant to Regulation sec. 2520.104-23. CEM Corporation (EIN: 56-1019741) has established and maintains the plan listed below primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

<u>Name of Plan</u>	<u># of Covered Employees</u>
CEM Corporation Supplemental Savings Plan	10

Benefits from said plan are paid as needed solely from the general assets of the Employer.

As required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974, the Employer will provide plan documents to the Secretary upon request.

Very truly yours,

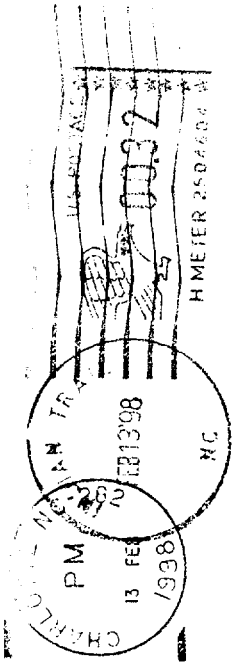
Richard Decker
Vice President

cc: Aon Consulting

20100212 10:42



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