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July 6, 1998

**BY CERTIFIED MAIL**

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

Re: Top Hat Reporting Statement: The L.S. Starrett Company  
Supplemental Executive Retirement Plan (the "Plan")

Ladies and Gentlemen:

On behalf of the L.S. Starrett Company (the "Company"), I submit this statement in order to meet the requirements of the alternative reporting and disclosure method authorized under Department of Labor Regulation section 2550.104(b)-23 for the Plan referenced above.

The Plan became subject to Part I of ERISA on June 15, 1998, and is maintained for the purpose of providing deferred compensation for a select group of management and highly compensated employees through an unfunded plan for which benefits are paid as needed solely from the general assets of the Company. This Plan is the only "top hat" plan maintained by the Company.

Employer Name & Address: The L.S. Starrett Company  
121 Crescent Street  
Athol, MA 01331-1915

Employer Identification Number: 04-1866480

S. & G. GRAY  
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BOSTON, MA 02110-2624



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**CERTIFIED MAIL**  
Receipt Requested  
7/7/98

Pension and Welfare  
Benefits Administration

-2-

July 6, 1998

<u>Top hat plan(s) maintained by Employer</u>	<u>Number of Employees in plan(s)</u>
1. The L.S. Starrett Company Supplemental Executive Retirement Plan	3 (as of 6/15/98)

Please contact me if you have any questions or require additional information.

Very truly yours,



Darca L. Boom

DB:sp:4198729.01

cc: Mr. Roger U. Wellington, Jr.  
Jonathan M. Zorn, Esq.