

2520042393510

U.S. DEPT. OF LABOR
PADA/PUBLIC DISCLOS
98 SEP 23 AM 9:45

SIGMATRON INTERNATIONAL, INC.

**Top Hat Plan
Statement filed under
DOL Reg. Sec. 2520.104-23**

Employer: Sigmatron International, Inc.

Address: 2201 Landmeier Road
Elk Grove Village, Illinois 60007

FEIN: 36-3918470

Declaration: Sigmatron International, Inc. maintains the Change-in-Control Severance Payment Plan for the primary purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the Plan are unfunded and paid as needed solely from the general assets of the employer.

**Number of such
Plans:** 1

**Number of Employees
in the Plan:** 5

Defrees & Fiske

Law Offices

200 South Michigan Avenue, Suite 1100
Chicago, Illinois 60604-2480

Founded 1884

Donald Defrees, 1915-1968
Kenneth M. Fiske, 1928-1978

Telephone (312) 372-4000
Facsimile (312) 939-5617
7500-9807

Michael J. Powers

September 18, 1998

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: Sigmatron International, Inc.
FEIN 36-3918470

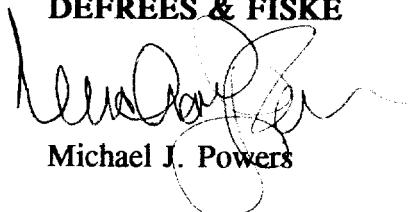
U.S. DEPT. OF LABOR
PENSION DISCLOSURE
98 SEP 23 AM 9:45

Dear Sir/Madam:

Enclosed is a Top Hat Plan Disclosure Statement being filed on behalf of the above-referenced employer pursuant to DOL Reg. Sec. 2520-104-23. The statement is being filed on a precautionary basis as it is unclear whether the plan constitutes a "pension plan" under DOL Reg. Sec. 2510.3-2(b). Since payments under the plan are contingent on termination of employment under specific circumstances only following a change-in-control, it is uncertain whether any payments will ever be made. Further, it is unclear whether a payment to be made under the plan will exceed twice a participant's annual compensation, as such term is used in DOL Reg. Sec. 2510.3-2(b)(1)(ii), received during the year immediately preceding termination of employment. As such, the plan may constitute a top-hat welfare plan for which no disclosure statement or annual reporting is required. Please acknowledge receipt of the above-referenced item by date-stamping the enclosed copy of this letter and returning it to the undersigned in the self-addressed stamped envelope provided. Thank you.

Very truly yours,

DEFREES & FISKE



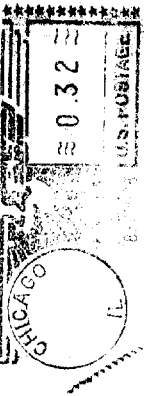
Michael J. Powers

MJP/mp
Enclosures

FIRST CLASS MAIL

DEFRES & FISKE
200 SOUTH MICHIGAN, SUITE 1100
CHICAGO, ILLINOIS 60604

Top Hat Plan Exemption
Pension & Welfare Benefits
Administration
Room N-5664
U.S. Department of Labor
200 Constitution Avenue NW.
Washington, D.C. 20210



10/6

FIRST-CLASS

FIRST-CLASS

FIRST-CLASS

FIRST-CLASS

FIRST-CLASS

FIRST-CLASS

FIRST-CLASS

FIRST-CLASS

FIRST-CLASS

FIRST-CLASS

FIRST-CLASS

FIRST-CLASS

FIRST-CLASS