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January 7, 1998

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

Re: Deferred Compensation Plan(s)

Dear Sir or Madam:

This statement is filed in accordance with Department of Labor Regulation 2520.104-23 to satisfy the reporting and disclosure provisions of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, with regard to pension plans for certain select employees. Society of Manufacturing Engineers (the "Company") has adopted and maintains the Supplemental Retirement Agreement and Deferred Compensation Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plans and the number of employees in each are as follows:

<u>Plans</u>	<u>Number of Employees</u>
Supplemental Retirement Agreement	1
Deferred Compensation Plan	12

The name, address, and Employer Identification Number of the Company are as follows:

Society of Manufacturing Engineers  
One SME Drive, P.O. Box 930  
Dearborn, MI 48121  
EIN: 38-0298770

Any questions concerning this filing should be directed to the undersigned.

Very truly yours,

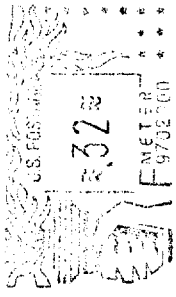
Margaret M. Resmer  
Human Resources Manager

MMR/df



**Society of  
Manufacturing Engineers**

ONE SME DRIVE  
P.O. BOX 930  
DEARBORN, MICHIGAN 48121-0930 USA



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