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E-Mail Address: jbrescher@mccarter.com

November 1, 2002

VIA CERTIFIED MAIL, RRR #

Re: Institute of Electrical and Electronics Engineers, Inc. Top-Hat Plan Declaration

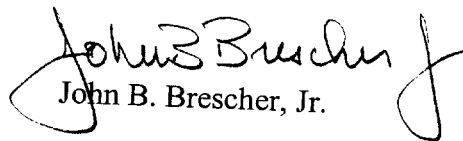
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

To Whom It May Concern:

Please find enclosed for filing on behalf of the Institute of Electrical and Electronics Engineers, Inc., the required top-hat plan declaration with respect to the Institute of Electrical and Electronics Engineers, Inc. 457(b) Savings Plan.

If you have any questions or concerns regarding the top-hat plan declaration, please feel free to contact me.

Sincerely,


John B. Brescher, Jr.

Enclosure
cc: Victor Siuzdak, I.E.E.E.

INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS, INC.
HUMAN RESOURCES DEPARTMENT
445 HOES LANE
PISCATAWAY, NJ 08855-13331
(732) 562-5317
FAX: (732) 981-1046

October 30, 2002

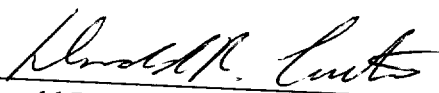
Re: Institute of Electrical and Electronics Engineers, Inc. 457(b) Savings Plan — Top-Hat Plan Declaration

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

To Whom It May Concern:

The Institute of Electrical and Electronics Engineers, Inc. ("IEEE"), being the sponsor of for the Institute of Electrical and Electronics Engineers, Inc. 457(b) Savings Plan ("Plan"), effective 1 September 2002, does hereby declare that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. In addition, IEEE, the employer, maintains only one (1) plan described in Department of Labor Regulations Section 2520.104-23(d). Furthermore, there are 53 eligible for the Plan, 13 of whom currently participate. IEEE's EIN is: 13-1656633.

Date: 10/31/02



Donald R. Curtis, Staff Director – Human Resources

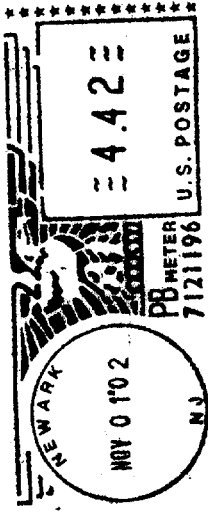
UNITED STATES MAIL

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FOUR GATEWAY CENTER
100 MULBERRY STREET
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NEWARK, N.J. 07101-0652



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RETURN RECEIPT REQUESTED



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Washington, DC 20210

RETURN RECEIPT
REQUESTED

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