



2520005099999

II-VI INCORPORATED, 375 Saxonburg Boulevard, Saxonburg, PA 16056

General Offices: 412-352-4455 Sales: 412-352-1504 FAX: 412-352-4980 Telex: 469864

July 24, 1996

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

96 AUG -5 PM 2:21
DOL-PWBA
PUBLIC DISCLOSURE

RE: II-VI Incorporated Deferred Compensation Plan

TO: Secretary of Labor
Washington, D.C.

As the employer shown below, we maintain one or more plans primarily for the purpose of providing deferred compensation benefits for one or more groups of our highly compensated or management employees.

Employer Name:	II-VI Incorporated
Employer Address:	375 Saxonburg Boulevard Saxonburg, PA 16056
EIN:	25-1214948
Number of plans maintained:	1
Number of Employees in Plan:	4


James Martinelli
Treasurer & Chief Financial Officer

cc: Paul Chamberlain
Assistant Analyst
Pension Issue
The Principal Financial Group