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February 28, 1997

**CERTIFIED MAIL**

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

**Re: Top Hat Plan Exemption  
29 CFR §2520.104-23**

**2520190031631**

Gentlemen:

This statement is submitted pursuant to the requirements of 29 CFR §2520.104-23 and is intended to satisfy the reporting and disclosure obligations of Part I of Title I of the Employee Retirement Income Security Act of 1974 as to the plan listed below.

1. **Name and Address of Employer**

Audio-Technica U.S., Inc.  
1221 Commerce Drive  
Stow, Ohio 44224-1760

2. **Employer Identification Number**

59-1954653

3. **Declaration of Purpose**

Audio-Technica U.S., Inc. maintains this plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. **Information Regarding Plan**

97 MAR 24 AM 9:32

(a) Audio-Technica U.S., Inc. Kenneth R. Reichel Deferred Compensation Plan dated January 30, 1997.

Current number of Employees participating: 1.

Dated: MARCH 3, 1997

AUDIO-TECHNICA U.S., INC.

By: Philip J. Cajka  
Philip J. Cajka