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Houston Harbaugh
ATTORNEYS AT LAW

WRITER'S DIRECT DIAL:
412-288-2210
ggunnett@hh-law.com

File #29937

January 27, 2014

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Materials Research Society 457(b) Deferred Compensation Plan
Materials Research Society 457(f) Deferred Compensation Plan
EIN: 31-1037979

Dear Sir or Madam:

Enclosed are two Registration Statements, filed on behalf of the sponsor of the above-named top hat plans. The statements contain the information required under DOL Reg. Section 2520.104-23.

If you need any further information with respect to this filing, please contact me.

Sincerely,

Gary J. Gunnett

enclosures

cc: Butch Dillen, CPA (w/encs)

Three Gateway Center • 401 Liberty Avenue 22nd Floor • Pittsburgh PA 15222-1005

Phone 412.281.5060 • Fax 412.281.4499 • www.hh-law.com

**REGISTRATION STATEMENT
FOR
MATERIALS RESEARCH SOCIETY 457(b) DEFERRED COMPENSATION PLAN**

The following information is submitted for purposes of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"). The information is provided in accordance with the requirements set forth in DOL Reg. §2520.104-23.

Name of Employer: Materials Research Society.

Address of Employer: 506 Keystone Drive
 Warrendale, PA 15086

EIN: 31-1037979

The Employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees covered by the plan is one.

**REGISTRATION STATEMENT
FOR
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