

**Patterson Belknap Webb & Tyler** LLP

1133 Avenue of the Americas New York, NY 10036-6710 212.336.2000 fax 212.336.2222 www.pbwt.com

February 5, 2014

Bernard F. O'Hare  
Partner  
(212) 336-2613  
bfohare@pbwt.com

By Certified Mail - Return Receipt Requested

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 202102014 FEB 12 PM 3:00  
1133 AVENUE OF THE AMERICAS  
NEW YORK, NY 10036-6710**Re: Top Hat Plans of the American Society of Mechanical Engineers**

Dear Sir/Madam:

In accordance with Department of Labor Regulation Section 2520.104-23(b) (the "Regulation"), on behalf of the American Society of Mechanical Engineers ("ASME") we hereby submit the information with respect to the below referenced plans.

Employer: American Society of Mechanical Engineers  
Two Park Avenue, 7<sup>th</sup> Floor  
New York, NY 10016

Employer Identification Number: 13-1623899

Declaration: ASME maintains two employee pension benefit plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees (collectively, the "Plans").

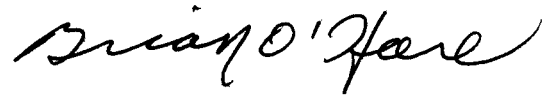
The number of individuals participating in the Plans is as follows: (i) in The ASME 457(b) Deferred Compensation Plan 20 individuals are currently eligible and 5 individuals are currently participating; and (ii) in the A.S.M.E Benefits Restoration Plan 3 individuals are currently eligible and participating in the plan.

In accordance with the Regulation, ASME will provide copies of the Plans to the Department of Labor upon request.

February 5, 2014  
Page 2

If you have any questions, please contact the undersigned at (212) 336-2613.

Sincerely,

A handwritten signature in black ink, appearing to read "Bernard O'Hare". The signature is written in a cursive style with a large, sweeping initial 'B'.

Bernard F. O'Hare

cc: Mr. Peter Cestaro, Benefits Manager, American Society of Mechanical Engineers  
Meridith Bogart Krell, Esq.

# First Class Mail

**Patterson Belknap Webb & Tyler** LLP

1133 Avenue of the Americas New York, NY 10036-6710 212.336.2000

To:

CERTIFIED MAIL ---  
RETURN RECEIPT REQUESTED

Top Hat Exemption  
Employee Benefit Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

2012 2210 0002 5496 2512



**CERTIFIED MAIL™**

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT  
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE