



SPIE

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SPIE.org
customerservice@SPIE.org

Mail: PO Box 10
Bellingham, WA
98227-0010

Ship: 1000 20th Street
Bellingham, WA
98225-6705 USA

Tel: +1 360 676 3290
Fax: +1 360 647 1445

September 15, 2014

Top-Hat Plan Exemption
Employee Benefits Security Administration Rm. N-1513
US Department of Labor
200 Constitution Ave. NW, Washington DC 20210

**Re: Top-Hat Declaration Statement for Society of Photo Optical Instrumentation Engineers
457(b) Deferred Compensation Plan**

Dear Sir/Madam:

See below for information regarding the Top-Hat Declaration Statement for Society of Photo Optical Instrumentation Engineers 457(b) Deferred Compensation Plan. The statement is being filed with the Department of Labor within 120 days following the adoption of the plan.

Name of employer: Society of Photo Optical Instrumentation Engineers (SPIE)
Address: 1000 20th St., Bellingham, WA 98225
EIN: 95-2142678
Submitted by: Sarah L. Wills

SPIE, hereby declares that the purpose of the 457 deferred compensation plan of SPIE, is to provide deferred compensation primarily for a select group of management or highly compensated employees. The number of employees covered under the plan is 14.

Date: September 15, 2014

By: *Sarah L. Wills*

Printed name: Sarah L. Wills

Title: (On behalf of the Plan Sponsor) Human Resources Manager

Sincerely,

Sarah L. Wills

Sarah L. Wills, SPHR

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DPA/PHOTO OPTICAL INSTRUMENTATION ENGINEERS



PO Box 10 Bellingham, WA 98227-0010 USA

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