

Michael C. Donlon
Partner
Direct: 716.843.3881
mdonlon@jaeckle.com

Avant Building | Suite 900
200 Delaware Avenue
Buffalo, NY 14202-2107
Tel: 716.856.0600
Fax: 716.856.0432

January 16, 2015

VIA E-MAIL: shareholderproposals@sec.gov

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: Servotronics, Inc.
Stockholder Proposal of Nicholas D. Trbovich, Jr.
Securities Exchange Act of 1934 - Rule 14a-8

Ladies and Gentlemen:

This letter is to inform you that our client, Servotronics, Inc. (the "Company"), intends to omit from its proxy statement and form of proxy for its 2015 Annual Meeting of Stockholders (collectively, the "2015 Proxy Materials") a stockholder proposal (the "Proposal") and statements in support thereof received from Nicholas D. Trbovich, Jr. (the "Proponent").

Pursuant to Rule 14a-8(j), we have:

- filed this letter with the Securities and Exchange Commission (the "Commission") no later than eighty (80) calendar days before the Company intends to file its definitive 2015 Proxy Materials with the Commission; and
- concurrently sent copies of this correspondence to the Proponent.

Rule 14a-8(k) and Staff Legal Bulletin No. 14D (November 7, 2008) ("SLB 14D") provide that stockholder proponents are required to send companies a copy of any correspondence that the proponents elect to submit to the Commission or the staff of the Division of Corporation Finance (the "Staff"). Accordingly, we are taking this opportunity to inform the Proponent that if the Proponent elects to submit additional correspondence to the Commission or the Staff with respect to this Proposal, a copy of that correspondence should be furnished concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and SLB 14D.

THE PROPOSAL

The Proposal states:

"I am requesting that the Servotronics 2015 Proxy include a non-binding shareholder advisory vote that a question and answer period be included in conjunction with the Servotronics Annual Shareholder Meetings"

A copy of the Proposal is attached to this letter as Exhibit A.

BASIS FOR EXCLUSION

We hereby respectfully request that the Staff concur in our view that the Proposal may properly be excluded from the 2015 Proxy Materials pursuant to Rule 14a-8(i)(7) because the Proposal deals with matters relating to the Company's ordinary business operations, specifically the conduct of annual meetings.

ANALYSIS

1. The Company may omit the Proposal pursuant to Rule 14a-8(i)(7) because it deals with a matter relating to the Company's ordinary business operations.

We believe that the Company may exclude the Proposal pursuant to Rule 14a-8(i)(7) because it deals with matters relating to the Company's ordinary business operations-in particular, the conduct of annual meetings.

Rule 14a-8(i)(7) permits the Company to omit from its proxy materials a stockholder proposal that relates to its "ordinary business" operations. According to the Commission's release accompanying the 1998 amendments to Rule 14a-8, the term "ordinary business" "refers to matters that are not necessarily 'ordinary' in the common meaning of the word"; instead the term "is rooted in the corporate law concept providing management with flexibility in directing certain core matters involving the company's business and operations." Exchange Act Release No. 40018 (May 21, 1998) (the "1998 Release"). In the 1998 Release, the Commission stated that the underlying policy of the ordinary business exclusion is "to confine the resolution of ordinary business problems to management and the board of directors, since it is impracticable for shareholders to decide how to solve such problems at an annual shareholders meeting." The Commission identified two central considerations that underlie this policy. As relevant here, one of these considerations is that "[c]ertain tasks are so fundamental to management's ability to run a company on a day-to-day basis that they could not, as a practical matter, be subject to direct shareholder oversight."

The Staff consistently has concurred that proposals attempting to influence the procedures by which a company conducts its annual meetings relate to the company's ordinary business operations and thus are excludable under Rule 14a-8(i)(7). For example, in *Mattel, Inc.* (January 14, 2014), the proposal requested that the company's chairman "answer with accuracy the questions asked by shareholders at the Annual Meeting, providing the questions are legitimate, of relevance to shareholders' interests and ask for answers that do not violate laws or by-laws." The Staff concurred that the company could "exclude the proposal under [R]ule 14a-8(i)(7), as relating to [the company's] ordinary business operations." Similarly, in *Citigroup Inc.* (February 7, 2013), the proposal requested that the company "allocate a reasonable amount of time before and after the annual meeting for shareholder dialogue with [the company's] directors" and in *Bank of America Corporation* (December 22, 2009), the proposal recommended "that all stockholders shall be entitled to attend and speak at any and all Annual Meetings of Stockholders." In each case the Staff concurred that the company could exclude the proposal by noting that "[p]roposals concerning the conduct of shareholder meetings generally are excludable under [R]ule 14a-8(i)(7)." See also *Exxon Mobil Corp.* (March 2, 2005) (concurring in the exclusion of a proposal to provide that a time be set aside on the agenda at each annual meeting for shareholders to ask questions,

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and receive replies directly from, the nonemployee directors); and *Citigroup Inc.* (January 14, 2004) (concurring in the exclusion of a proposal to provide guidelines as to speakers at the company's annual meetings).

Similar to the foregoing no-action letters, the Proposal seeks to address the means by which the Company conducts its annual meetings. Such matters are well within the ordinary business operations of the Company and clearly do not raise any significant policy concerns. Thus, consistent with Staff precedent, the Proposal may be excluded pursuant to Rule 14a-8(i)(7).

CONCLUSION

On the basis of the foregoing and on behalf of the Company, we respectfully request that the Staff concur that it will take no action if the Company excludes the Proposal from its 2015 Proxy Materials.

We would be happy to provide you with any additional information and answer any questions that you may have regarding this subject. If we can be of any further assistance in this matter, please do not hesitate to contact me at (716) 843-3881.

Very truly yours,

JAECKLE FLEISCHMANN & MUGEL, LLP

By: 
Michael C. Donlon

cc: Dr. Nicholas D. Trbovich
Kenneth D. Trbovich

Proponent Proposal
See Attached

December 9, 2014

Servotronics, Inc.
1110 Maple Street
P.O. Box 300
Elma, New York 14059-0300

Attention: Servotronics and Servotronics Board of Directors

Re: Rule 14(a)-8, Shareholder Proposal

Gentlemen:

My name is Nicholas D. Trbovich, Jr.. I have consistently held at least \$2,000 in market value or one percent (1%) of Servotronics' securities entitled to be voted on the proposal at the 2015 Annual Shareholder Meeting for at least one (1) year from the date of this letter. I intend to continue to hold these securities through the date of the 2015 Annual Shareholder Meeting.

Evidence of my ownership is established by reference to the Servotronics 2013 Proxy Statement, along with my specific instructions to not liquidate my ownership. Page 15, note 8 of the 2013 proxy states " This amount includes 30,349 shares allocated to Mr. Trbovich Jr.'s account under the ESOT". Servotronics cannot now, nor in the future involuntarily cash out shares that I earned through Servotronics ESOP unless and until I reach age 62. I was born on May 4, 1960 and currently am 54 years old. My address is *** FISMA & OMB Memorandum M-07-16*** Servotronics' officers serve as the ESOT's Trustees and can easily confirm the above.

I intend to attend the 2015 Annual Shareholder Meeting.

Proposal

I am requesting that the Servotronics 2015 Proxy include a non-binding shareholder advisory vote that a question-and-answer period be included in conjunction with the Servotronics Annual Shareholder Meetings and that the following supporting information which is less than 500 words long, be included in the proxy material.

Background

It is common practice for publicly traded companies to provide a question and answer period, at least annually during or in conjunction with the company's Annual Shareholder Meeting.

Servotronics provided such opportunity to its shareholders up through the 2012 Annual Meeting. Since that time there has not been any opportunity afforded to ask any questions at the 2013 or 2014 meetings.

On May 25, 2013, a business reporter, David Robinson, wrote in the Buffalo News "...the company's new president disposed with the Annual Meeting in just 4 1/2 minutes without any management presentation and without allowing any questions." The reporter continued..., the president" did not make any formal management presentation and did not open the meeting up for any questions thereby cutting off potential discussion but breaking with traditional practice for public companies. "

In addition, the reporter wrote " "There wasn't any questions-and-answer because there wasn't any need for it" Said Edward C. Cosgrove, the Company's newest Director and former Erie County District Attorney, who is also the Trbovich family's long time attorney. Kenneth Trbovich referred all questions to Cosgrove. "There wasn't any necessity for it and there wasn't any request for it." "

Director Cosgrove said the above despite the fact that he, along with each and every other Servotronics director had already received multiple written questions well in advance of the meeting.

Every shareholder deserves the right to ask the Company questions regardless of whether they own 1 share or 100,000 shares.

Very truly yours,


Nicholas D. Trbovich Jr.