

2520032904784

January 14, 1999



Top Hat Plan Exemption
Pension & Welfare Benefits Administration
U.S. Department of Labor, Room N-5638
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Nonqualified Deferred Compensation Plan Registration Statement

Dear Sir/Madam:

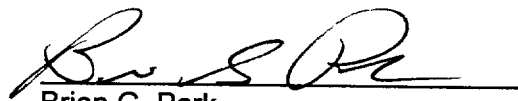
This is to provide the information required by ERISA Regulation 2520.104-23 regarding nonqualified compensation arrangements for a select group of management level or highly compensated employees.

Employer's Name:	Dunbar Mechanical, Inc.
Address:	2806 N. Reynolds Road P.O. Box 352350 Toledo, OH 43635-2350
Employer ID Number:	34-4467756
Plan Name:	<ul style="list-style-type: none">• Dunbar Mechanical, Inc. Nonqualified Deferred Compensation Plan• Dunbar Supplemental Deferred Compensation Arrangement

The employer maintains the above nonqualified deferred compensation arrangements primarily for the purpose of providing deferred compensation for a select group of management executives or highly compensated employees. There are currently two individuals eligible for these arrangements. The employer maintains no other nonqualified deferred compensation plans.

For any further information, please contact me at (419) 537-1900.

Very truly yours,


Brian G. Park
Secretary/Treasurer
Dunbar Mechanical, Inc.