

EMPLOYEE RETIREMENT INCOME SECURITY ACT

Date 12/30/94

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

2520040153167

Dear Sir:

The following is a listing of the information required under Department of Labor regulation Section 2520.104-23 whereby certain unfunded or insured pension plans may satisfy their filing requirements under Section 110 of the

- 1. Employer's Name Gabrilson Heating & Air Conditioning Company
- 2. Employer's Address 5442 Carey Avenue
Davenport, Iowa 52807
- 3. Employer ID# 42-0837128

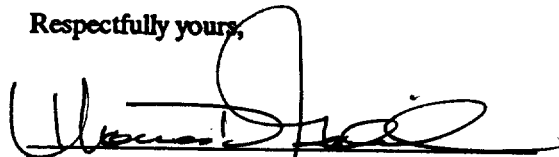
4. The above employer maintains the following plan(s) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

<u>Plan Name</u>	<u># of Employees Participating</u>
<u>Gabrilson Non-Qualified Deferred Compensation Plan</u>	<u>one</u>
_____	_____
_____	_____
_____	_____

5. Plan documents will be provided upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions on any of the above information.

Respectfully yours,



Thomas D. Gabrilson
President & Secretary
GABRILSON HEATING & AIR CONDITIONING COMPANY

DOL-PWBA
PUBLIC DISCLOSURE