

FLYNN
Combustion
engineering
specialists.

FLYNN BURNER CORPORATION
P.O. Box 431
425 Fifth Avenue
New Rochelle, NY 10802
Tel 914-636-1320
Fax 914-636-3751

April 13, 2000

2520042390587

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

Re: Flynn Burner Corporation
EIN: 13-1707519

Dear Sir or Madam:


This letter is to inform you that on December 31, 1999, Flynn Burner Corporation ("Employer") adopted an Executive Deferral Corporation Plan, a non-qualified deferred compensation plan (the "Plan") solely for the benefit of certain highly-compensated officers of the Employer. This letter is being filed with the U.S. Department of Labor pursuant to the alternative reporting and disclosures procedure set forth in Regulation Section 2520.104-23 for plans maintained primarily for the benefit of management of highly compensated employees for the purpose of reporting the existence of such plan.

Please note the following information about the Plan and the Employer:

1. The Employer does not maintain any other plan of the type described in Regulation Section 2520.104-23.
2. The number of management employees of the Employer currently covered by the Plan is one.
3. The name and address of the Employer is:
Flynn Burner Corporation
425 - 5th Avenue
Post Office Box 431
New Rochelle, NY 10801
4. The Employer Identification Number assigned to the Employer is 13-1707519.

Copies of the Plan will be provided to the U.S. Department of Labor upon request. Please date stamp the enclosed copy of this letter and return it in the enclosed postage-paid envelope.

Very truly yours,



Mark Campione: Controller

cc: Thomas P. Desmond

