

PRATT PLUMBING & HEATING, INC.

**PLUMBING & HEATING CONTRACTORS
67 PHILLIPS ROAD
RENSSELAER, NEW YORK 12144
PHONE (518)-477-9643
FAX (518)-477-4542**

December 31, 1999

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

Re: The Pratt Plumbing & Heating, Inc.
Supplemental Deferred Compensation Plan

Gentlemen:

We have enclosed, for filing in regard to the above-referenced top hat plan, an alternative reporting and disclosure statement in compliance with 29 C.F.R. Section 2520.104-23.

Please acknowledge receipt of this letter date stamping the enclosed duplicate copy of this letter and returning it in the envelope provided (no postage is necessary).

Sincerely,

PRATT PLUMBING & HEATING, INC.

By: *[Signature]* pres.

Enclosure

PRATT PLUMBING & HEATING, INC.
Plumbing & Heating Contractors
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Rensselaer, NY 12144



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