



**MCNEES, WALLACE & NURICK**

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April 1, 1999

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

Re: Montgomery Plumbing Supply Company  
Deferred Compensation Plan

Dear Sir or Madam:

Enclosed is the statement required under Department of Labor Reg. Section 2520.104-23 to satisfy the otherwise applicable reporting and disclosure obligations under Paragraph 1 of Title I of ERISA.

Please acknowledge receipt of this alternative method of compliance by time-stamping and returning the enclosed copy of this letter and the statement in the envelope provided. If you have any questions regarding the contents of this statement, please contact me at (717) 237-5393.

Very truly yours,

MCNEES, WALLACE & NURICK

By 

Sharon R. Paxton

SRP:al

Enclosures

cc: Mr. Richard W. DeWald

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MONTGOMERY PLUMBING SUPPLY COMPANY  
DEFERRED COMPENSATION ARRANGEMENT  
TOP-HAT PLAN EXEMPTION STATEMENT

1. Employer Name and Address: Montgomery Plumbing Supply Company  
420 Broad Street  
Montoursville, PA 17754
2. IRS Employer Identification Number: 23-1688878
3. The employer maintains the top-hat plan primarily for the purpose of providing deferred compensation for a "select group of management or highly compensated employees" as such term is used in Section 201(2) of ERISA.
4. This plan is the only top-hat plan maintained by the employer.
5. One employee currently participates in the top-hat plan.