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November 17, 1998

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

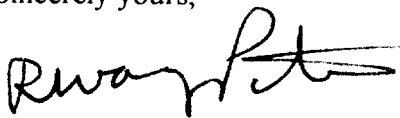
Re: Keefe Plumbing & Heating Co., Inc.
Employer I.D. #62-1102-021

Dear Sir or Madam:

Enclosed please find a letter from the above referenced company which constitutes the statement required by Labor Regulation Section 2520.104-23 to be filed with the Secretary of Labor in respect to nonqualified deferred compensation plans.

If you should have any questions regarding this, please do not hesitate to give me a call.

Sincerely yours,



R. Wayne Peters
For Gearhiser, Peters, Lockaby & Tallant, PLLC

RWP/pch

Enclosure

cc: Mr. Jack Michael Keefe, Sr.

TO : 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

FROM: Keefe Plumbing & Heating Co., Inc.
Employer I.D. # 62-1102-021

DATE : October 12th, 1998

Dear Department of Labor:

This letter constitutes the statement required by Labor Regulation Section 2520.104-23 to be filed with the Secretary of Labor in respect to nonqualified deferred compensation plans maintained by Keefe Plumbing & Heating Co., Inc.

The employer maintains one nonqualified deferred compensation plan for each of the following employees who is a member of a select group of management or is highly compensated: Jack Michael Keefe, Sr.

Sincerely yours,

KEEFE PLUMBING & HEATING CO., INC.

By: Jack Michael Keefe, Sr.
(Jack Michael Keefe, Sr.) President

