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ATTORNEYS AT LAW  
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(202) 452-8600  
FACSIMILE: (202) 429-3231

DANIEL L. MORGAN  
(202) 429-3228

November 24, 1998

**CERTIFIED MAIL – RETURN RECEIPT  
REQUESTED – NUMBER Z 116 764 747**

Pension and Welfare Benefits Administration  
U.S. Department of Labor  
Room N-5644  
200 Constitution Avenue, N.W.  
Washington, D.C. 20216

Re: Top Hat Plan Exemption

Dear Sir/Madam:

On November 20, 1998, the Mechanical Contractors Association of America (the "Association") adopted a deferred compensation plan covering an individual who is within a select group of management or highly compensated employees. The following information is being provided to satisfy the alternative method of compliance with the reporting and disclosure obligations of Title I of the Employee Retirement Income Security Act of 1974, as provided in Department of Labor Reg. §2520.104-23:

Name and Address: Mechanical Contractors Association of America  
1385 Piccard Drive  
Rockville, Maryland 20850

Employer I.D. No. 13-0831270

Declaration: The Association has adopted the deferred compensation plan for the purpose of providing deferred compensation for an individual who is within a select group of management or highly compensated employees. The deferred compensation is payable solely from the general assets of the Association.


November 24, 1998  
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No. of Deferred  
Compensation Plans: 1

No. of Employees  
covered by each  
Plan: 1

If any additional information is required, please contact the undersigned.

Sincerely,

A handwritten signature in black ink, appearing to read "Daniel L. Morgan", written in a cursive style.

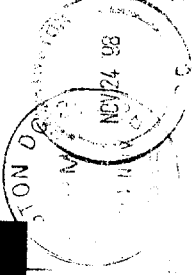
Daniel L. Morgan

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WASHINGTON, D.C. 20036-5610

**CERTIFIED**

Z 116 764 747

**MAIL**



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