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Nathan H. Blitman
(1909 - 1990)

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December 30, 1993

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

Re: Top Hat Plan - Plumbers, Pipe Fitters
and Apprentices Local No. 112 Pension Fund

Dear Sir or Madam:

Enclosed please find the Statement Required by 29 CFR 2520.104-23 prepared for the above-referenced employer's Non-Qualified and Unfunded Deferred Compensation Plan regarding the alternative method of compliance with ERISA's reporting and disclosure requirements.

If you have any questions concerning this matter, please contact me directly at the above address.

Very truly yours,

BLITMAN & KING

Bernard T. King

Bernard T. King

BTK/db
Enclosure
LETTERS\PWBA9.LET

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

PLUMBERS, PIPE FITTERS & APPRENTICES LOCAL NO. 112 PENSION FUND

NON-QUALIFIED, UNFUNDED DEFERRED COMPENSATION PLAN

STATEMENT REQUIRED BY 29 CFR 2520.104-23

United States Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

Pursuant to Department of Labor Notices published at 57 Federal Register 14436 and 57 Federal Register 33019, this will advise you as follows:

1. The name and address of the Employer is:

   Plumbers, Pipe Fitters and Apprentices
   Local No. 112 Pension Fund
   P.O. Box 670
   Binghamton, New York 13902

2. The Employer Identification Number assigned by the Internal Revenue Service is: 16-6052007.

3. The Employer maintains one plan to provide deferred compensation to a select group of management or highly compensated employees.

4. The number of employees in the Plan is one.

5. We hereby elect the alternative method of compliance prescribed in 29 CFR § 2520.104-23 for 1993 and all subsequent plan years with respect to this Plan.

Very truly yours,

PLUMBERS, PIPE FITTERS AND
APPRENTICES LOCAL NO. 112
PENSION FUND

BY: Wayne L. Howard

DATED: December 9, 1993

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

MHP\2520PL.STM