



**MESTEK, INC.**

260 North Elm Street Westfield, MA 01085 (413) 568-9571 <http://www.mestek.com>

2520032034209

November 5, 1997

CERTIFIED MAIL - RETURN  
RECEIPT REQUESTED


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

Dear Sir:

This letter is to inform you, pursuant to ERISA Regulation Section 2520.104-23(b), that Mestek, Inc. ("Mestek") (E.I.N. 25-0661650), located at 260 North Elm Street, Westfield, Massachusetts 01085, maintains benefit plans primarily for the purpose of providing deferred compensation to a select group of Mestek's management or highly compensated employees. There are five such plans, each represented by a separate agreement, with one executive employee participating in each plan.

Sincerely,

Mestek, Inc.

By:   
Stephen M. Shea

Its: UP FINANCE

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**MESTEK, INC.**

260 North Elm Street Westfield, MA 01085

**CERTIFIED**

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**MAIL**

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Pension and Welfare Benefits Assoc.  
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