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**KAUFMAN & CANOLES**

A PROFESSIONAL CORPORATION

ATTORNEYS AND COUNSELORS AT LAW

700 PAVILION CENTER  
POST OFFICE BOX 626  
VIRGINIA BEACH, VIRGINIA 23451

RICHARD C. MAPP, III

ONE COMMERCIAL PLACE  
POST OFFICE BOX 3037  
NORFOLK, VIRGINIA 23514  
(804) 624-3000  
FAX (804) 624-3169

11832 ROCK LANDING DRIVE  
SUITE 101  
NEWPORT NEWS, VIRGINIA 23606

DIRECT DIAL NUMBER  
(804) 624-3285

September 24, 1992

Office of Employee Benefits Security  
Labor-Management Services Administration  
U.S. Department of Labor  
Washington, D.C. 20210



**Re: C. E. Thurston & Sons, Inc. Executive Pension Plan  
Mechanical Insulation Services, Inc. Deferred  
Compensation Plan  
Our Matter Nos. 24386 and 34625**

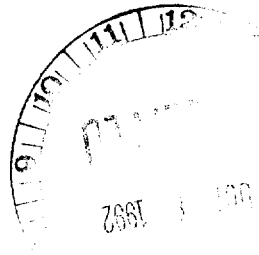
To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title I, Part 1, as provided for an unfunded or insured deferred compensation plan for a select group of management or highly compensated employees in D.O.L. Regulations § 2520.104-23, the following information is provided by the undersigned Plan Administrator:

1. The names of the employers are: C. E. Thurston & Sons, Inc.; and Mechanical Insulation Services, Inc., a wholly-owned subsidiary of C. E. Thurston & Sons, Inc.
2. The mailing addresses of the employers are:

C. E. Thurston & Sons, Inc.  
4850 Brookside Court  
Norfolk, VA 23502

Mechanical Insulation Services, Inc.  
1314 West Darlington Street  
Florence, SC 29502



3. The employers' federal identification numbers (EINs) are:

C. E. Thurston & Sons, Inc.:	54-0468926
Mechanical Insulation Services, Inc.:	57-0559174

4. The number of plans and the number of participants in each plan is:

C. E. Thurston & Sons, Inc., maintains one (1) plan covering **twenty-four (24)** employees; and Mechanical Insulation Services, Inc., maintains one (1) plan covering one (1) employee.

The above-named employers maintain these plans primarily for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees.

The employers will send a copy of all Plan documents and agreements to the Secretary, upon request.

C. E. THURSTON & SONS, INC., and  
MECHANICAL INSULATION SERVICES, INC.

By: Richard C. Mapp, III  
Richard C. Mapp, III,  
Attorney-in-Fact for  
Plan Administrators

RCM/cmw

cc: Mr. Robert C. Moll,  
C. E. Thurston & Sons, Inc.

# KAUFMAN & CANOLES

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700 PAVILION CENTER  
POST OFFICE BOX 628  
VIRGINIA BEACH, VIRGINIA 23451

RICHARD C. MAPP, III

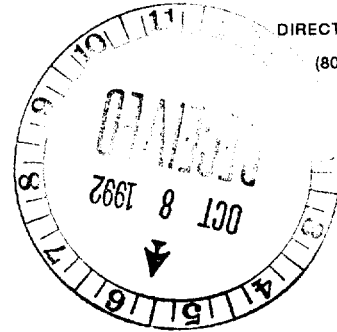
ONE COMMERCIAL PLACE  
POST OFFICE BOX 3037  
NORFOLK, VIRGINIA 23514

(804) 624-3000  
FAX (804) 624-3169

11832 ROCK LANDING DRIVE  
SUITE 101  
NEWPORT NEWS, VIRGINIA 23608

DIRECT DIAL NUMBER  
(804) 624-3285

September 24, 1992



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

**Re: C. E. Thurston & Sons, Inc. -- EIN: 54-0468926**  
**Mechanical Insulation Services, Inc. -- EIN: 57-0559174**  
**Top Hat Pension Plans**  
**Our Matter Nos. 24386 and 34625**

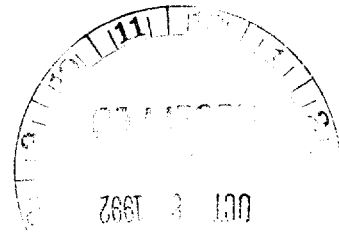
Gentlemen:

7447

In accordance with the Amnesty Program described in the DOL notice published in the Federal Register at 57 F.R. 14436 on April 20, 1992, as amplified by DOL News Release 92-158, we have enclosed a statement filed on behalf of C. E. Thurston & Sons, Inc., and Mechanical Insulation Services, Inc., the 100% wholly-owned subsidiary of C. E. Thurston & Sons, Inc., regarding the unfunded "top hat" pension plans sponsored by the two companies.

The first plan was established by C. E. Thurston & Sons, Inc., on September 5, 1991, with a plan year ending March 31. The alternative statement required under § 2520.104-23(b), exempting the plan from the reporting and disclosure requirements of Title I of ERISA, was not filed within the 120-day period beginning on the date the plan was adopted. Similarly, Mechanical Insulation Services, Inc., adopted a top hat plan on behalf of one of its key employees on March 25, 1992, with a plan year of March 31. The first 5500's which would have been required for either of these plans would have been due seven months after the end of the first plan year in which the plans took effect. In both cases, this would have been October 31, 1992.

Pension and Welfare Benefits Administration  
U.S. Department of Labor  
September 24, 1992  
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Accordingly, since neither plan is yet late on its filing of a Form 5500, it is our understanding that the enclosed alternative statement can be submitted under the Department of Labor Amnesty Program and will result in these two plans becoming exempt from any other reporting or disclosure requirements, and it is our further understanding that no penalty is due, since the penalty is equal to the lesser of \$50 per day for each day that the first annual report is late or \$1,000. In this case, the lesser penalty is zero.

If our understanding on these points is incorrect, please let us know.

Very truly yours,

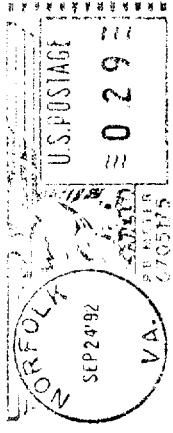
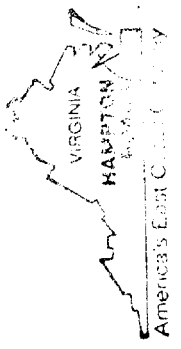
A handwritten signature in cursive script that reads "Richard C. Mapp, III".

Richard C. Mapp, III

RCM/cmw  
Enclosure

**KAUFMAN & CANOLES**  
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POST OFFICE BOX 3037  
NORFOLK, VIRGINIA 23514-3037

(RCM/24386)



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