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Pantropic Power Products Inc.

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

January 10, 2002


RE: Alternative Method of Reporting and Disclosure

Dear Sirs:

Pursuant to Department of Labor ("DOL") regulation Title 29 C.F.R. & 2520.104-23, this is to advise you that Pantropic Power Products Inc., Employer Identification No. 59-2749643, 8205 NW 58th St Miami, FL 33166, Pantropic Power Products Inc., has, in addition to plans previously similarly disclosed pursuant to the Regulation, adopted the following plan, each of which constitutes a non-qualified, unfunded, deferred compensation plan. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company and its subsidiaries.

<u>Plan</u>	<u>Current Participants</u>
Pantropic Power Products Inc. Deferred Compensation Plan	10 Participants

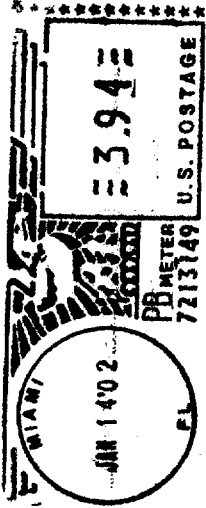
Very truly yours,
Fernando Cabrera
Pantropic Power Products Inc.

By: 
Fernando Cabrera
Chief Financial Officer

Pantropic Power

www.pantropic.com

8205 NW 58 Street
Miami, FL 33166-3406



CERTIFIED MAIL



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TOP HAT PLAN EXEMPTION PENSION AND WELFARE BENEFITS ADM
ROOM N 5644
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE
WASHINGTON, DC 20210

