

SULLIVAN & WORCESTER LLP  
ONE POST OFFICE SQUARE  
BOSTON, MASSACHUSETTS 02109  
(617) 338-2800  
FAX NO. 617-338-2880

IN WASHINGTON, D.C.  
1025 CONNECTICUT AVENUE, N.W.  
WASHINGTON, D.C. 20036  
(202) 775-8190  
FAX NO. 202-293-2275

U.S. DEPT. OF LABOR  
PUBLIC DISCLOSURE  
01 JUL 31 PM 1:52

IN NEW YORK CITY  
565 FIFTH AVENUE  
NEW YORK, NEW YORK 10017  
(212) 486-8200  
FAX NO. 646-865-1484

2520052094184

July 26, 2001

BY CERTIFIED MAIL  
RETURN RECEIPT REQUESTED  
(Cert. No. 7000 0600 0024 7014 7448)

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

Re: "Top-Hat" Plan Exemption  
Plan: Guardair Corporation Stock Appreciation Rights Plan  
Employer: Guardair Corporation  
EIN: 04-3145691

Dear Sir/Madam:

As provided under 29 C.F.R. § 2520.104-23 of the regulations issued under Section 104 of the Employee Retirement Income Security Act of 1974, as amended, Guardair Corporation intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"). This letter serves as notice that this employer maintains a "top-hat" plan to which this filing applies:

- primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees; and
- under which benefits are paid as needed solely from the general assets of the employer.

The "top hat" plan is called the Guardair Corporation Stock Appreciation Rights Plan (the "Plan"). The Plan currently covers two employees.

BY CERTIFIED MAIL  
Top Hat Plan Exemption  
July 26, 2001  
Page 2

The address of the employer is as follows:

Guardair Corporation  
54 Second Avenue  
Chicopee, MA 02110

A copy of the Plan will be provided to the Secretary of Labor upon request.

Very truly yours,

  
Jonathan B. Dubitzky

JBD/fcg

S:\Tax\jbd\garco1\Ltr\_tophat.doc

JUL 26 01  
MA  
METER  
7112055  
U.S. POSTAGE  
4.17

FIRST CLASS

7014 7448  
ED MAIL  
OF ENVELOPE  
TURN ADDRESS  
TED LINE  
ORCES  
FFICE SQUARE  
CHUSETTS 02109

J. Dubitzky/garco.001  
**SULLIVAN & WORCESTER LLP**  
ONE POST OFFICE SQUARE  
BOSTON, MASSACHUSETTS 02109

**TO:** CERTIFIED MAIL/RETURN RECEIPT REQ.  
Top Hat Plan Exemption  
Pension & Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210