

**Woods, Oviatt, Gilman,
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September 30, 1999

CERTIFIED MAIL, RETURN
RECEIPT REQUESTED Z 311 961 103

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

RE: Deferred Compensation Agreement between Kennedy Mechanical Plumbing and Heating, Inc. and Richard R. Cassidy dated as of July 22, 1999 (the "Deferred Compensation Agreement")

Gentlemen:

In accordance with DOL Regulation Section 2520.104-23, the following information is provided regarding the above corporation's Deferred Compensation Agreement:

1. Name and Address of Employer:

Kennedy Mechanical Plumbing and Heating, Inc.
11 Comfort Street
Rochester, New York 14620

2. EIN: 16-138-5946

3. The Employer maintains the Deferred Compensation Agreement primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The number of such plans: 1

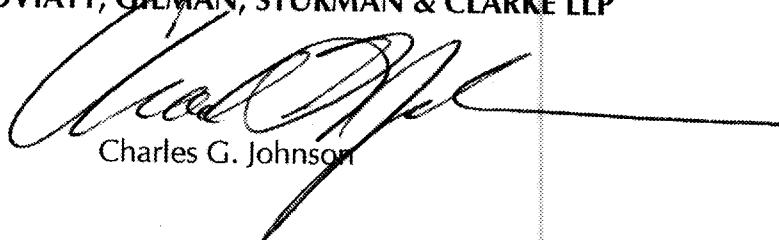
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
September 30, 1999
Page 2

5. Number of employees in plan: 1

The Deferred Compensation Agreement is available upon request. If you require any additional information, please feel free to contact me.

Yours sincerely,

WOODS, OVIATT, GILMAN, STURMAN & CLARKE LLP

A handwritten signature in black ink, appearing to read 'Charles G. Johnson', with a long horizontal line extending to the right.

Charles G. Johnson

TMD/BRL

cc: W. Stephen Tierney, Esq.
Mr. Richard R. Cassidy

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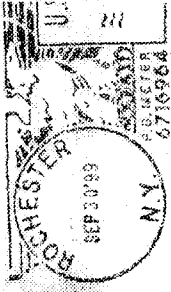
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