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January 31, 1991

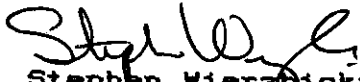
Office of Pension and Welfare
Benefit Programs
Labor Management Services Administration
U. S. Department of Labor
200 Constitution Ave., NW
Washington, DC 20216
Gentlemen:

This letter constitutes the statement required by 29 CFR Section 2520.104-23(a)(1) to be filed with the Secretary of Labor with respect to non-qualified deferred compensation plans maintained by the above employer.

The employer maintains a non-qualified deferred compensation plan for the following employee who is a member of a select group of management or who are highly compensated:

Thomas Orlovski

Sincerely yours,


Stephen Wierzbicki
President

Nutmeg Mechanical Services, Inc.
132 1/2 Pine St.
Manchester, CT 06040
06-1243375