

SYRACUSE THERMAL PRODUCTS, INC.

2520053322389

September 6, 2000

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

U.S. DEPT. OF LABOR  
FBI/PA PUBLIC DISCLOSURE  
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Dear Gentlemen:

Re: Deferred Compensation Plan of Syracuse Thermal Products, Inc.

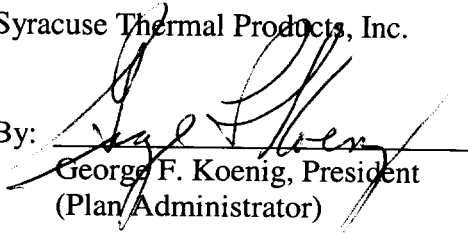
In accordance with Department of Labor Regulation Section 2520.104-23, we hereby submit the statement required to satisfy the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (ERISA) for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees.

1. Name and Address of Employer: Syracuse Thermal Products, Inc.  
6750 Old Collamer Road  
East Syracuse, New York 13057
2. Employer Identification Number: 15-0627128
3. Number of Top Hat Plans: 1
4. Number of Employees in each Plan: 1
5. Purpose of Plan: Syracuse Thermal Products, Inc. maintains the Syracuse Thermal Products, Inc. Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

In addition, we will provide a copy of the plan documents to the Secretary of Labor upon request as required under Section 104(a)(1) of ERISA.

Sincerely,

Syracuse Thermal Products, Inc.

By:   
George F. Koenig, President  
(Plan Administrator)

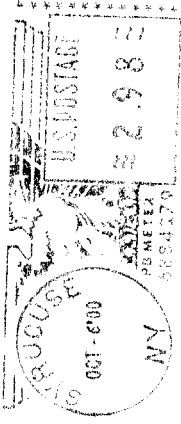


**DANNIBILE & MCKEE, LLP**

Certified Public Accountants and Consultants

Financial Plaza

221 S. Warren St., Syracuse, New York 13202-2687



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