

Panagiotu Pension Advisors, Inc.

401(k) & RETIREMENT PLAN ADMINISTRATORS

EBSA/PUBLIC DISCLOSURE

2010 MAR 25 PM 12:19

March 19, 2010

U.S. Department of Labor
Employee Benefits Security Administration
Top-Hat Plan Exemption
200 Constitution Ave. NW, N-1513
Washington, D.C. 20210

To Whom It May Concern:

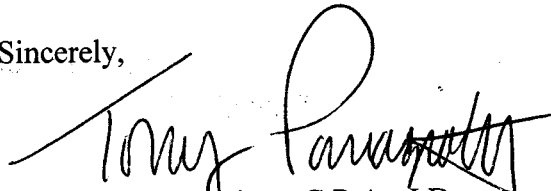
RE: TOP-HAT PLAN EXEMPTION STATEMENTEmployer Name: General Mechanical, Inc.Address: 2701 S. J Street, Tacoma, WA 98409-8038Employer EIN: 91-0730696

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

Number of Plans: Five (5)Number of Employees in Plan: One (1)

If you have further questions, please call.

Sincerely,

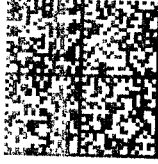


Anthony G. Panagiotu, C.P.A., J.D.
President

Panagiotu Pension Advisors, Inc.

401(k) & RETIREMENT PLAN ADMINISTRATORS

Park Professional Building
7350 Cirque Drive West, Suite 201
University Place, WA 98467-2241



02 1P
0003080473
MAILED FROM ZIP CODE 98467

WINNEY BOWES
\$ 000.440

MAR 19 2010

U.S. DEPARTMENT OF LABOR
EMPLOYEE BENEFITS SECURITY ADMIN
TOP-HAT PLAN EXEMPTION
200 CONSTITUTION AVE NW, N-1513
WASHINGTON DC 20210

