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January 3, 2013

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BERNARD J. LAWLER
 (1940-1998)

Certified Mail, Return Receipt Requested

No. 7011 1570 0000 1143 5293

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

Re: Petcosky & Sons Plumbing and Heating, Inc.
EIN: 16-1305220

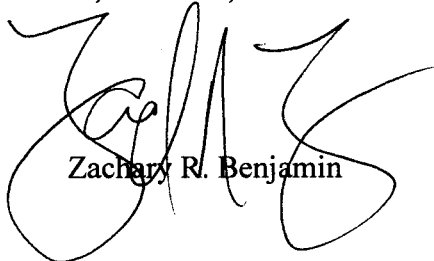
Dear Sir/Madam:

Enclosed please find two (2) copies of the Top Hat Plan Exemption Letter for the above-referenced matter. Please file one copy of the letter, and return a stamped copy to me in the enclosed self-addressed, postage paid envelope.

If you have any questions, please do not hesitate to contact me.

Sincerely,

SCOLARO, SHULMAN, COHEN, FETTER & BURSTEIN, P.C.



Zachary R. Benjamin

ZRB/zrb:615240.1
 Enclosures

2013 JAN 10 PM 3:57
 DEPT. OF LABOR

PETCOSKY & SONS PLUMBING AND HEATING, INC.

421 Commerce Road
Vestal, New York 13850

December 31, 2012

CERTIFIED MAIL -RETURN RECEIPT REQUESTED

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

Gentlemen:

To comply with the alternative reporting and disclosure method provided under Labor Regulations §2520.104-23, this is to inform you of the adoption of certain plans maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The name and address of the Employer maintaining the plan(s) is:

PETCOSKY & SONS PLUMBING AND HEATING, INC.
421 Commerce Road
Vestal, New York 13850

The Employer's EIN is: 16-1305220

The number of employees participating in the plan is: 1

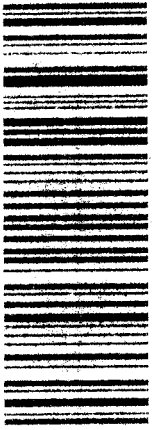
Plan Name	Number of Participants
Deferred Compensation Agreement with Thomas M. Petcosky	1

Very truly yours,

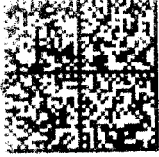
PETCOSKY & SONS PLUMBING AND HEATING, INC.

By: 
Michael W. Petcosky, President

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Washington, DC 20210

