

**CRISAFULLI BROS. PLUMBING AND HEATING CONTRACTORS, INC.
520 LIVINGSTON AVENUE
ALBANY, NEW YORK 12207**

February 27, 1997

Secretary of Labor
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

RECEIVED
FEB 28 1997
U.S. DEPARTMENT OF LABOR
PENSION AND WELFARE BENEFITS ADMINISTRATION

RE: Crisafulli Bros. Plumbing and Heating
Contractors, Inc. Employment Agreement and
Deferred Compensation - Non Qualified Pension Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Crisafulli Bros. Plumbing and Heating Contractors, Inc. Employment Agreement and Deferred Compensation - Non Qualified Pension Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

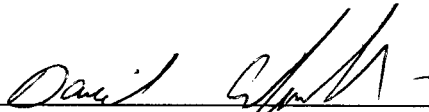
1. Name and Address of Employer: Crisafulli Bros. Plumbing and Heating Contractors, Inc.
520 Livingston Avenue
Albany, New York 12207
2. Employer's Employer Identification Number: 14-1433375
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer hereby states that it maintains only the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees in this Plan is one.

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Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

**CRISAFULLI BROS. PLUMBING AND HEATING
CONTRACTORS, INC.**



Daniel Crisafulli, Vice President

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Planltr

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