

2014 OCT -2

October 1, 2014

VIA CERTIFIED MAIL

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., N.W., Ste N-1513
Washington, D.C. 20210

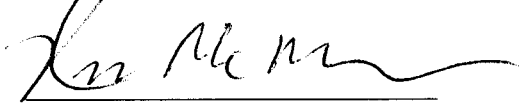
RE: Mechanical Contractors Association of New York, Inc. 457(f) Ineligible Supplemental Executive Retirement Plan

Dear Sir or Madam:

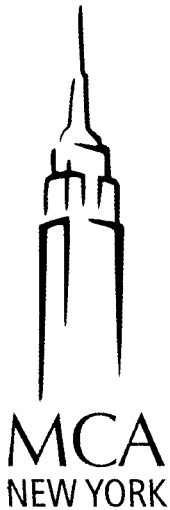
In accordance with Department of Labor Regulation § 2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. Mechanical Contractors Association of New York, Inc. (the "Sponsor"), a New York corporation, maintains and sponsors a 457(f) Ineligible Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 44 West 28th Street, New York, NY 10001.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 13-0831280.
4. The Sponsor declares it maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. There are 2 employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Sincerely,



William McMorrow, Sr.
President



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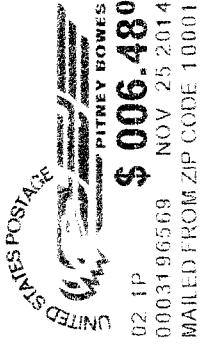
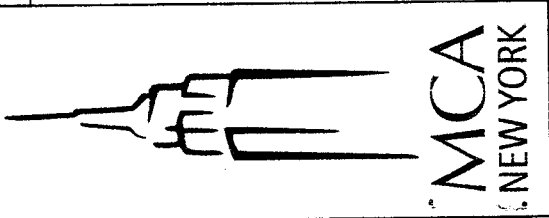
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MECHANICAL CONTRACTORS ASSOCIATION OF NEW YORK, INC.

44 West 28th Street • New York, New York 10001



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