

GF&M GORDON, FOURNARIS
& MAMMARELLA, P.A.

Peter S. Gordon*
Thomas Mammarella
Emmanuel G. Fournaris*
Bryan E. Keenan*
Michael M. Gordon‡
William M. Kelleher*
Neil R. Lapinski †
Jeffrey K. Simpson †
Norris P. Wright
Daniel F. Hayward
Miguel D. Pena**

Rebecca S. Beste‡
Charles P. O'Brien
Shannon L. Dawson**
Andrew J. Rennick*
Kristen W. Poff
Phillip A. Giordano
Robert V.A. Harra III
Joseph Bosik IV

Special Counsel
Grover C. Brown
E. Norman Veasey

December 22, 2014

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

**Re: *United States Department of Labor Disclosure Statement for
Summit Mechanical, Inc.***

Dear Sir or Madam:

We represent Summit Mechanical, Inc. I am enclosing with this letter for filing the original of Summit Mechanical, Inc.'s disclosure statement pursuant to ERISA, Title 1, part 1, D.O.L. Reg. § 2520-104-23.

If you have any questions, please call me.

Yours truly,


Emmanuel G. Fournaris

EGF/sar
Enclosures

cc: Edward M. Mendez, Sr., President (w/ encl.)

Summit Mechanical, Inc.
304 Carson Drive
Bear, DE 19701
(302) 836-8814

December 22, 2014

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

Re: Deferred Compensation Disclosure Statement

Gentlemen:

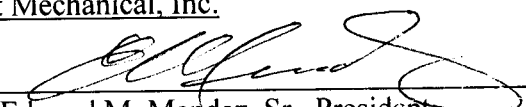
In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title 1, Part 1, as provided for non-qualified deferred compensation plans for a select group of management or highly-compensated employees in D.O.L. Reg. § 2520-104-23, the following information is provided:

1. The name of the employer is: Summit Mechanical, Inc.
2. The mailing address of the employer is: 304 Carson Drive, Bear, Delaware 19701.
3. The employer's taxpayer identification number is: 26-1290248.
4. The number of plans and the number of Participants in each plan is as follows: one (1) plan covering one (1) employees.

The above-named employer maintains the plan primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees. The employer will provide a copy of the agreement to the Secretary of Labor upon request.

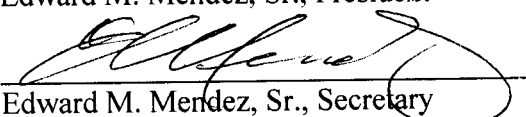
Summit Mechanical, Inc.

By:


Edward M. Mendez, Sr., President

[Corporate Seal]

Attest:


Edward M. Mendez, Sr., Secretary

GF&M
GORDON, FOURNARIS
& MAMMARELLA, P.A.

1925 LOVERING AVENUE
WILMINGTON, DE 19806

PLACE STICKER AT TOP OF
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE
CERTIFIED MAIL™



7013 0600 0001 5613 2508



**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Ave, NW
WASHINGTON, DC 20210