

December 10, 2014

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

2014 DEC 10 11:43 AM  
U.S. DEPARTMENT OF LABOR

Dear Sir or Madam:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Nonqualified Top Hat Plans under Part I of Title I of ERISA. This filing is intended to comply with Department of Labor Regulations Section 2520.104-23:

- A. Name and Address of Employer:  
A&R Mechanical Contractors, Inc.  
711 Kettering Park Drive  
Urbana, IL 61801
- B. Employer Identification Number: 37-1000924
- C. A&R Mechanical Contractors, Inc. maintains the following plans for a select group of management or highly compensated employees:
  - 1. A&R Mechanical Contractors, Inc. Nonqualified Defined Contribution Plan  
Number of Participants: 2

In accordance with Section 104(a)(1) of ERISA, the Employer will provide Plan documents to the Secretary of Labor upon request.

Very truly yours,

A&R Mechanical Contractors, Inc.



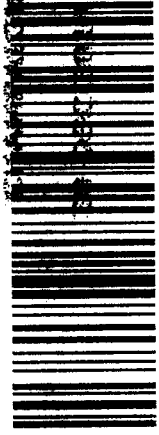
By: Jon D. Reichard  
Title: President

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Corporate & Endowment  
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