

D. E. KIRBY INC.

MECHANICAL CONTRACTOR
3921 GARWOOD AVENUE - PORTSMOUTH, VIRGINIA 23701 - (757) 488-5065 - FAX (757) 465-2781

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April 15, 1997

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

Re: D. E. Kirby, Inc. Retirement Compensation Plan

Sir or madam:

Pursuant to the Department of Labor regulations at *29 Code of Federal Regulations, 2520.104-23*, you are hereby notified that the employer named below maintains the *D. E. Kirby, Inc. Retirement Compensation Plan (PIN 001)* primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. There is one participant in the plan as of the date of this letter.

THE NAME, ADDRESS, AND EMPLOYER IDENTIFICATION NUMBER
(EIN) OF THE EMPLOYER MAINTAINING THE PLAN:

D. E. Kirby, Inc.
3921 Garwood Avenue
Portsmouth, Virginia 23701
EIN: 54-1045834

Please acknowledge receipt of this filing by signing and returning the sender the copy of this letter enclosed herewith. We enclose a stamped, self-addressed envelope for your convenience.

Very truly yours,


Robert M. Kirby, P.E.
Plan Administrator

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