

2520032900069

02 JUN 26 PM 1:58

PARKER, MILLIKEN, CLARK, O'HARA & SAMUELIAN

A PROFESSIONAL CORPORATION
ATTORNEYS AT LAW

333 SOUTH HOPE STREET, 27TH FLOOR
LOS ANGELES, CALIFORNIA 90071-1488
TELEPHONE (213) 683-6500
FACSIMILE (213) 683-6669

CLAUDE I. PARKER (1871-1952)
JOHN B. MILLIKEN (1893-1981)
RALPH KOHLMEIER (1900-1976)
JOHN F. O'HARA (1917-2001)

KARL M. SAMUELIAN
(OF COUNSEL)

WRITER'S DIRECT DIAL NUMBER:

(213) 683-6521
wreid@pmcos.com

WILLIAM W. REID

June 12, 2002

Certified Mail - # 7001 0360 0003 5476 0886

Return Receipt Requested

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

Re: Murray Plumbing and Heating Corporation

Dear Sirs:

Pursuant to DOL Regulation Section 2520.104-23, please be advised that Murray Plumbing and Heating Corporation has adopted plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The following information is accordingly provided to you:

Name of Employer:	Murray Plumbing and Heating Corporation
Address of Employer:	2919 E. Victoria Street Rancho Dominguez, CA 90221
EIN:	95-1896727
Number of Applicable Plans:	2
Name of Plans:	Murray Plumbing and Heating Corporation Performance Share Plan Murray Plumbing and Heating Corporation Retirement Obligation

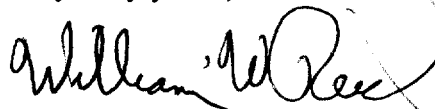
Top Hat Plan Exemption
June 12, 2002
Page 2

Effective Date: June 1, 2002

Number of Covered Employees: 6

If you should require any further information in this regard, please contact the undersigned.

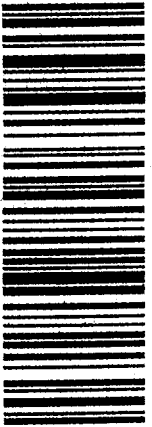
Very truly yours,

A handwritten signature in black ink, appearing to read "William W. Reid". The signature is written in a cursive style with a large, looping flourish at the end.

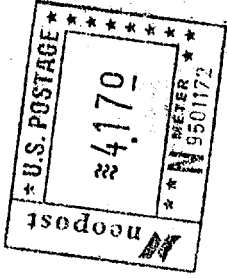
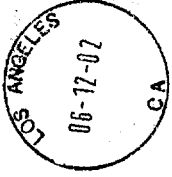
William W. Reid
PARKER, MILLIKEN, CLARK
O'HARA & SAMUELIAN

WWR/bu

CERTIFIED MAIL



7001 0360 0003 5476 0886



**PARKER, MILLIKEN, CLARK,
O'HARA & SAMUELIAN**

A Professional Corporation
333 South Hope St., 27th Floor
Los Angeles, CA 90071-1488

Certified Mail - RRR # 7001 0360 0003 5476 0886

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