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WARREN F. THOMAS PLUMBING CO.

Fax 630-435-0534

33 W. 63rd Street
Westmont, Illinois 60559

Phone 630-435-0636

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SALARY CONTINUATION

ERISA MEMORANDUM STATEMENT

January 8, 2003

To: Office of Pension and Welfare Programs
Labor Management- Services Administration
U.S. Department of Labor
Washington, D.C. 20216

From: Warren F. Thomas Plumbing Company
F.E.I.N.36-4058295
33 W. 63rd Street
Westmont, Illinois 60559

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Warren F. Thomas Plumbing Company under the requirements of 29 CFR Section 2520.104-23 (23)a.

Employer currently maintains three non-qualified salary continuation plans for Executives who are members of a "select group of management" or who are "highly compensated".

The number of participants are:

Plan 1: Lee Reinbolt Salary Continuation Plan

Plan 2: Larry Kohn Salary Continuation Plan

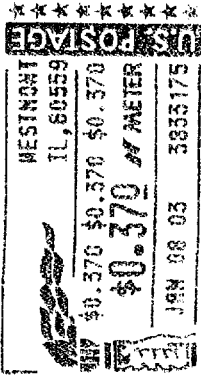
Plan 3: Pat Uphues Salary Continuation Plan

Plan Administrator: Craig W. Thomas

Title:  President

Employer: Warren F. Thomas Plumbing Company

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Westmont, IL 60559-2605



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