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July 15, 1992

CERTIFIED MAIL

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

In Re: Residential Service Management, Inc. Top Hat Plan
To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Residential Service
Management, Inc.
424 Washington Avenue
Oshkosh, WI 54901

Employer Identification No.: 39-1569283

Residential Service Management, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and Number of Participants in Each Plan:

1 Plan covering 2 employees.

Dated: May 4, 1992

RESIDENTIAL SERVICE
MANAGEMENT, INC.

By: Seán O'Quinn