

ALTERNATIVE METHOD OF
COMPLIANCE UNDER ERISA
REGULATION 2520.104-23

EMPLOYER: Borter Heating and Air Conditioning Company
0N441 Pleasant Hill Road
Wheaton, Illinois 60187
FEIN: 36-2537978

Borter Heating and Air Conditioning Company established the following plan effective January 1, 1999:

Borter Heating and Air Conditioning Company Pension Agreement

This unfunded and non-qualified plan was established for the purpose of providing deferred compensation for a single employee.

The Employer maintains only this top-hat plan and there is only one employee participating in the plan.

By filing this statement, we have satisfied the alternative method of compliance under ERISA Regulation 2520.104-23 and are exempt from the reporting and disclosure requirements under Part 1 of Title I of the Act.

Borter Heating and Air Conditioning Company

By: Steven E. Borter Pres

Its: PRESIDENT

Date: January 15, 1999



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January 8, 1999

1544-2

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
US Department of Labor
200 Constitution Avenue, NW
Rm. N-5644
Washington, D.C. 20210

Re: Borter Heating and Air Conditioning Company Pension Plan
Employer: Borter Heating and Air Conditioning Company
0N441 Pleasant Hill Road
Wheaton, IL 60187
FEIN: 36-2537978

Gentlemen:

Enclosed herewith is a statement prepared under the Alternative Method of Compliance pursuant to ERISA Regulation 2520.104-23 for the above-referenced plan.

Very truly yours,

William A. Kindorf III

WAK:rgs:rc
enc
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