

**SALARY CONTINUATION
FIXED AND FLEXIBLE PREMIUM LIFE INSURANCE
SPECIMEN ERISA MEMORANDUM STATEMENT**

DATE: 10-20-97, 1997.

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

FROM: P & W Inc., a Kansas Corporation, d/b/a Roto-Rooter Plumbers
Employer Identification Number: 48-1124537
801 E. Mt. Vernon
Wichita, Kansas 67211

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

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

The number of participants are:

Plan 1: Jerry Short
Plan 2: Layne Patton

Plan Administrator: PAUL H FARMER^{II}

Title: SECRETARY

Employer: WANDA N. FARMER

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**SALARY CONTINUATION
FIXED AND FLEXIBLE PREMIUM LIFE INSURANCE
CORPORATE RESOLUTION**

WHEREAS, P & W Inc., a Kansas Corporation, d/b/a Roto-Rooter Plumbers, a Kansas Corporation, by and through its Board of Directors has reviewed the merits of establishing a Salary Continuation Plan for certain of its upper management Employees and by unanimous agreement has determined that such a plan would avoid substantial financial loss to the Corporation should such Executives leave the employment of the Corporation and would further relieve the Executives of any anxieties concerning financial security for themselves and their families at their retirement, disability or early death;

RESOLVED, THEREFORE, that in consideration of services rendered in the past and those to be performed in the future, the Corporation hereby adopts an Executive Salary Continuation Plan for the following Employees:

P & W Inc., a Kansas Corporation,
d/b/a Roto-Rooter Plumbers

By: Wanda N. Farmer

The details of such Plan are to be set forth in a separate Agreement between the Corporation and each selected Executive.

IN WITNESS WHEREOF, the Corporate Secretary's name has been affixed hereto this 20th day of OCTOBER, 1997.



Secretary



P & W INCORPORATED
801 E. MT. VERNON
WICHITA, KANSAS
67211



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