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CINNAMON & DOBASHI, INC.

A California Law Corporation

MICHAEL M. CINNAMON
SUNNY D. DOBASHI

11211 Gold Country Blvd., Suite 101
Gold River, California
95670

Telephone (916) 635-6800
Fax: (916) 635-6833

October 23, 1998

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

RE: AMERICAN CHILLER SERVICE, INC.
DEFERRED COMPENSATION PLANS

Gentlemen:

Pursuant to Department of Labor Regulation Section 2520.104-23, as authorized by section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA"), we are filing this notice on behalf of our client, American Chiller Service, Inc., with respect to the above-referenced unfunded deferred compensation plans. The information being provided pursuant to such regulation is as follows:

1. The employer is American Chiller Service, Inc.
2. The employer's address is 8720 Belvedere Avenue, Suite 140, Sacramento, California, 95825.
3. The employer's identification number is 68-0214440.
4. The employer maintains these plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. The employer maintains two such plans and each plan covers one employee.

If you need any additional information with respect to the deferred compensation plans, please contact the undersigned.

Cordially,

CINNAMON & DOBASHI, INC.



MICHAEL M. CINNAMON

MMC:taj
cc: Richard L. Wagner, CPA

