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Professional Facilities Management
Loew's Theatre Building
220 Weybosset Street
Providence, RI 02903-3783
Telephone: 401-421-2997 • Facsimile: 401-421-5767

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

Re: Deferred Compensation Trust Agreement

Gentlemen:

Pursuant to Department of Labor Regulations Section 2520.104-23, we hereby notify you that the employer described below maintains a deferred compensation plan for a select group of management of highly compensated employees.

Name: Professional Facilities Management, Inc.
Address: 220 Weybosset Street
Providence, RI 02903
EIN No.: [05-0443973]
Plan Name: Professional Facilities Management, Inc.
Deferred Compensation Trust Agreement
Number of Plans: One (1)
Number of Employees: [30]

If you require further information or copies of plan documents, please contact the undersigned.

Sincerely,

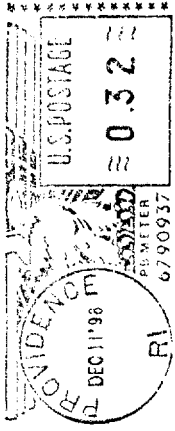
A handwritten signature in cursive script, appearing to read "J. Joseph Krueger".

Plan Trustee

#263669v1



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