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*ADMITTED IN TEXAS, NEW MEXICO & COLORADO

December 15, 2004

VIA CMRRR # 7111 1565 2360 0005 0076

U.S. Department of Labor
Labor Management Services Administration
Washington, D.C. 20216

Attn: Pension and Welfare Benefit Programs

Re: Statement of Exemption for Unfunded Pension Plan for Frank's Repair Plumbing,
Inc.; Plan #: PN001, PN002, PN003 and PN004

Dear Sir or Madam:

Please find enclosed Statement of Exemption for Unfunded Pension Plans for the above-captioned entity. Please call or write the undersigned, if any further information is required.

Very truly yours,

SANDERSBAKER PC


Edward L. Morris

ELM/ms
Enc.

XC: Frank's Repair Plumbing, Inc.

FRANK'S REPAIR PLUMBING, INC.

STATEMENT OF EXEMPTION FOR UNFUNDED PENSION PLANS

Pursuant to 29 CFR 2520.104-23, the Plan Administrator of FRANK'S REPAIR PLUMBING, INC. hereby files this Statement of Exemption for Unfunded Pension Plans:

1. Name and Address of Employer: Frank's Repair Plumbing, Inc.
2. Employer Identification Number: 75-1452168
3. The Company maintains four such plans, with four management employees participating in such plans. The numbers of the plans with respect to which this Statement of Exemption is filed are PN001, PN002, PN003 and PN004.
4. The undersigned Administrator undertakes to provide plan documents to the Secretary of Labor, if so requested.
5. The above described plans provide plan benefits from the employer's general assets.

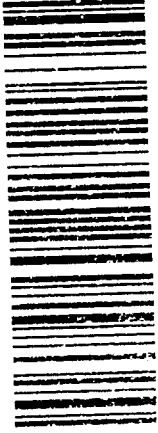
FRANK'S REPAIR PLUMBING, INC.

By: Frank Willburn
Frank Willburn, Plan Administrator

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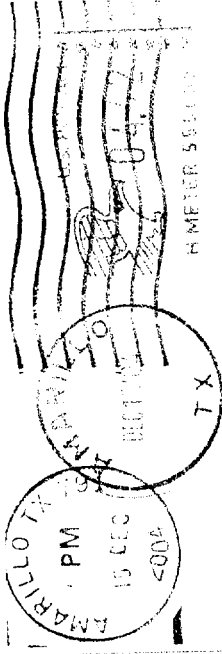
P.O. BOX 2667
AMARILLO, TEXAS 79105-2667

CERTIFIED MAIL



7111 1565 2530 0005 0076

PS Form 3800, 6/02



U.S. DEPARTMENT OF LABOR
LABOR MANAGEMENT SERVICES ADMINISTRATION
WASHINGTON, D.C. 20216

ATTN: PENSION AND WELFARE BENEFIT PROGRAMS

