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December 9, 2004

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

Re: **Non-Qualified Deferred Compensation Agreement**
Our Client: R&M Gardella, Inc. t/a ServiceMaster of the Shore Area

To Whom It May Concern:

In accordance with regulations of the Department of Labor, we are enclosing herewith a Disclosure Statement relating to the Non-Qualified Deferred Compensation Plan of our above employer/client. If there is any further information which you would require, please do not hesitate to contact the undersigned.

Very truly yours,

SHERMAN, SILVERSTEIN, KOHL, ROSE & PODOLSKY,
A Professional Corporation

John W. Kohl

JWK:js
Enc.

Certified Mail

c: Richard A. Gardella
George D. Elliott, CPA

DISCLOSURE STATEMENT

NON-QUALIFIED DEFERRED COMPENSATION PLAN

Name of Employer:	R&M Gardella, Inc. t/a ServiceMaster of the Shore Area
Address of Employer:	2375 Highway 34S Manasquan, NJ 08736
Employer ID#:	22 2671534
Declaration:	Employer maintains a single plan primarily for the purpose of providing unqualified deferred compensation for a select group of management or highly compensated employees. The number of employees in the plan is currently one(1).
Date of Adoption:	December 8, 2004
Effective Date of Plan:	December 8, 2004

LAW OFFICES
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