

SHAREHOLDERS

JOHN M. CARNAHAN III, LL.M., TAXATION
WILLIAM E. EVANS, LL.M., TAXATION
C. BRADFORD CANTWELL, LL.M., TAXATION *
CLIFFORD S. BROWN
FRANK C. CARNAHAN, LL.M., TAXATION **
JOSEPH D. SHEPPARD III ***
JULIE T. BROWN
THOMAS D. PEEBLES, JR
JOHN E. PRICE
JENNIFER K. HUCKFELDT, LL.M., TAXATION
DOUGLAS D. LEE, LL.M., TAXATION
RODNEY H. NICHOLS
ANDREW K. BENNETT

OF COUNSEL

DON G. BUSCH
RUSSELL W. COOK, LL.M., TAXATION****

ASSOCIATE

DAVID R. ADAIR

JOHN M. CARNAHAN, JR (1915-1998)

OFFICE ADMINISTRATOR

NANCY BRIGHT KAUFMAN

*ALSO ADMITTED IN FLORIDA

**ALSO ADMITTED IN OREGON

***ALSO ADMITTED IN TEXAS

****ALSO ADMITTED IN ARKANSAS AND KANSAS

March 30, 2005

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

RE: Aire-Master of America, Inc. Phantom Stock Plan

Dear Sir:

I am enclosing herewith for filing a Statement Pursuant To DOL REG § 2520.104-23 for the above-referenced Plan.

Very truly yours,

C. Bradford Cantwell

CBC:alg

Encls.

cc: Thomas J. Everett (w/encls.)
Douglas D. McCauley
Frank C. Carnahan
John M. Carnahan, III

0009-01/23261.doc

STATEMENT PURSUANT TO DOL REG § 2520.104-23

Employer Name, Address and Employer Identification Number:

Aire-Master of America, Inc.
PO Box 2310
Nixa, MO 65714
EIN: 43-1084154

Employer maintains a Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of employees in the Plan:

Plan Number

1001


**Number of Employees
Participating in the Plan**

12

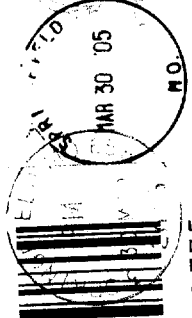
3/28/05
Pres.

**Aire-Master of America, Inc.,
Plan Administrator**

Dated March 28, 05

By: 
Douglas D. McCauley, President

CERTIFIED MAIL™



7004 0750 0000 3463 6995

2805 S. Ingram Mill Road
P. O. Box 10009
Springfield, Missouri 65808-0009

**RETURN RECEIPT
REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210



CECB
Carmahan
Evans
& Brown
P. C.