

SALARY CONTINUATION AGREEMENT

ERISA MEMORANDUM STATEMENT

DATE: April 12, 2005

2520052093202

TO: Office of Pension and Welfare Programs  
Labor Management - Services Administration  
U. S. Department of Labor  
Washington, D. C. 20216

FROM: Mears Air Conditioning & Heating, Inc.  
Employer ID # 86-0291022  
743 E. Dunlap St.  
Phoenix, Arizona 85020

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23(a).

Employer currently maintains one non-qualified salary continuation plan for Key Employees who are members of a "select group of management" or who are "highly compensated."

The number of participants are:

Plan 1:	1
Plan Administrator:	Scott Mears
Title:	President
Employer:	Mears Air Conditioning & Heating, Inc.

**TIFFANY & BOSCO**  
P.A.

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April 19, 2005

Office of Pension and Welfare Programs  
Labor Management - Services Administration  
U. S. Department of Labor  
Washington, D. C. 20216

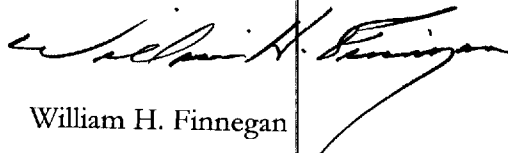
Re: Salary Continuation Agreement

Dear Representative:

Enclosed please find an ERISA Memorandum Statement regarding a Salary Continuation Agreement administered by Mears Air Conditioning and Heating, Inc.

If you have any questions regarding the document, or if you need any further information, please contact our office.

Very truly,



William H. Finnegan

WHF/acm  
Enclosure  
c: Mears Air Conditioning & Heating, Inc.

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