



Heating & Cooling

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December 29, 2005

Nonqualified Plan Exemption
Employee Benefits Security Administration
U.S. Department of Labor, Room N-5644
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: J.M. Oliver, Inc. Nonqualified Deferred Compensation Plan

Dear Sir/Madam:

In accordance with 29 CFR 2520.104-23, on behalf of J.M. Oliver, Inc. Nonqualified Deferred Compensation Plan, we hereby provide you with the information set forth below:

Name and Address of Employer

J.M. Oliver, Inc.
101 Waverly Avenue
Morton, PA 19070

Employer's Taxpayer Identification Number

23-2287743

Required Declaration

The Employer sponsors the J.M. Oliver, Inc. Nonqualified Deferred Compensation Plan ("Plan"), which has the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Employer.

Currently, J.M. Oliver, Inc. maintains one nonqualified plan. Specifically, there are four employees eligible to participate in all nonqualified plans maintained by the Employer. This Plan's effective date is January 1, 2005.

If you have any questions about this matter, please contact the undersigned.

Sincerely,

Antoinette Coupe
Chief Financial Officer

VIA CERTIFIED MAIL RETURN RECEIPT REQUESTED

Your Peace of Mind is Our First Priority!

101 Waverly Avenue • Morton, PA 19070
Delaware County: 610-544-4884 • Main Line: 610-527-7887 • West Chester: 610-436-5044 • Wilmington, DE: 302-478-8220
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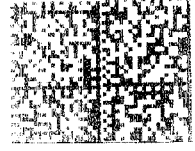
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Morton, F

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MEMORANDUM
TO: [Illegible]
FROM: [Illegible]
SUBJECT: [Illegible]

Memorandum
Employee Benefits Security Administration
U.S. Department of Labor, Room 1934A
200 Constitution Avenue, N.W.
Washington, D.C. 20330

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