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March 26, 2007

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, Suite N-1513
Washington, DC 20210

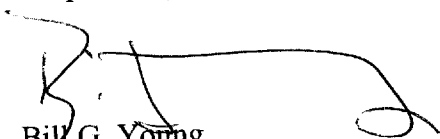
Dear Sir or Madam:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Parts 1, Title 1, as provided for an unfunded plan for a select group of management or highly compensated employees in the D.O.L. Regulation 2520.104-23 the following information is provided:

1. The name of the employer is:
American Residential Services
2. The mailing address of the employer is:
965 Ridge Lake Blvd., Suite 201, Memphis, TN 38120
3. The employer's federal identification number (EIN) is:
45-0542275
4. The number of plans and the number of participants in each plan is:
1 plan covering 195 employees. The above named employer maintains this plan primarily for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees.

The employer will send a copy of all plan documents and agreements to the Secretary, upon request.

Respectfully submitted,



Bill G. Young
Sr. VP-Human Resources

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