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October 1, 2007

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

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Para 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer:

RK Mechanical, Inc.
9300 East Smith Road
Denver, Colorado 80207
Employer Identification Number: 84-1348907

RK Mechanical, Inc. maintains two plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Number of plans and participants in each plan: Two plans covering nine (9) and thirty-two (32) participants.

RK MECHANICAL, Inc.

By:

A handwritten signature in black ink, appearing to read 'Michael B. Shelstad', written over a horizontal line.

Name: Michael B. Shelstad

Its: Vice President of Finance



9300 East Smith Road
Denver, Colorado 80207

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www.rkmi.com

