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OF COUNSEL

January 28, 2008

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

Re: Rottler Pest Control Company  
Top Hat Plan Exemption

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Dear Madam or Sir:

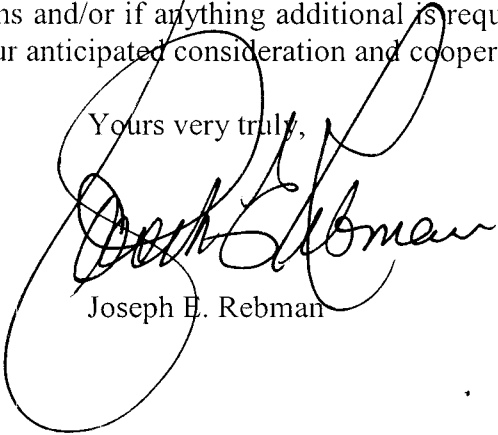
Enclosed herewith please find our client's Statement which is to be filed with the Department of Labor pursuant to 29 C.F.R. Section 2520.104-23(b) in connection with our client's unfunded pension plan for a select group of management or highly compensative employees, which is known as its Deferred Compensation Plan (Top Hat Plan).

Please note that this Plan became effective on December 28, 2003, and that the two (2) participants in the Plan elected to participate in same on December 29, 2003. Through an oversight, the Statement of the Plan was not filed within one hundred and twenty (120) days of the Plan's commencement, although the enclosed letter which is being submitted as the required Statement is dated January 2, 2004.

As requested in the enclosed Statement, please acknowledge receipt and filing of this Letter Statement on the additional copy of the Letter Statement which is enclosed for that purpose. A self-addressed, stamped, return envelope is enclosed for your convenience in this regard.

Please direct all communications regarding our client's Plan to the undersigned and please advise if there are any questions and/or if anything additional is required of our client or me, as its attorney. Thank you for your anticipated consideration and cooperation.

Yours very truly,

  
Joseph E. Rebman

JER/hla  
enclosures



2690 Masterson Road

St. Louis, MO 63114

Tel: 314.426.6100

Fax: 314.426.5503

[www.rottler.com](http://www.rottler.com)

January 2, 2004

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

Re: Top Hat Plan Exemption

Dear Secretary:

The purpose this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part I of Title I of the Employee Retirement Income Security Act of 1974.

Pursuant to 49-CFR Section 2520.104-23(b), the following information is provided:

1. Employer Name: Rottler Pest Control Company
2. Employer Address: 8625 St. Charles Rock Road, St. Louis, MO 63114
3. Employer Tax ID (FEIN) **43-1316803**
4. Rottler Pest Control Company, the above-named employer, maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, for which benefits (i) are paid as needed solely from the general assets of Rottler Pest Control Company, (ii) provided exclusively from insurance contracts or policies, the premiums for which are paid directly by Rottler Pest Control Company from its general assets and (iii) issued by an insurance company which is qualified to do business in any state.
5. Number of Plans: Rottler Pest Control Company has only one (1) such plan.
6. Number of Employees in the Plan: At the present time there are two (2) employees who have been designated as eligible to participate in the Plan and who have elected to participate in the Plan.

7. Rottler Pest Control Company will provide Plan documents to the Secretary upon request as required by Section 104(a)(6) of the Employee Retirement Income Security Act of 1974.

Please acknowledge receipt and filing of this Letter Statement on the additional copy which is provided for that purpose. For your convenience in that regard, a self-addressed, postage-prepaid, return envelope is enclosed herewith.

Please advise if there are any questions or if anything additional is needed. Your cooperation in these regards is most appreciated.

ROTTLER PEST CONTROL COMPANY

BY: Michael Rottler

NAME & TITLE: Michael Rottler President

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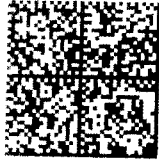
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U.S. Department of Labor  
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