



AIR CONDITIONING SPECIALIST, INC.
HEATING & AIR CONDITIONING CONTRACTORS

P.O. Box 1303 ♦ Covington, Georgia ♦ 30015
Covington (770) 786-8253 ♦ Milledgeville (478) 454-3059

February 12, 2008

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

08 FEB 17 PM 12:36

RE: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Air Conditioning Specialist Inc.
2. Employer Address: PO Box 1303, Covington, GA 30015
3. Employer EIN: 58-0979841
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: Seven (7)
6. Number of Employees in each Plan: One (1)

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA.

Sincerely,

A handwritten signature in black ink that reads 'J. Pat Hayes, President'. The signature is written in a cursive, flowing style.

J. Pat Hayes
President, Air Conditioning Specialist Inc.

ACS

PO BOX 1303

Covington, GA 30015

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MILLEDGEVILLE, GEORGIA 30015
GA

CERTIFIED MAILTM



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TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMIN.
ROOM N-1513
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON, DC 20210

20210+5000

