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March 13, 2008

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

03/13/08 AM 8:46

RE: Statement Pursuant to DOL Regulation §2520.104-23

Dear Sir or Madam:

Enclosed is the statement pursuant to 29 C.F.R. §2520.104-23 with respect to the Asplundh Tree Expert Co. Non-Qualified Profit Sharing Plan for Central Locating Service Employees sponsored by Asplundh Tree Expert Co. (EIN: 23-1277550) for the benefit of certain of its management and/or highly compensated employees. The Plan will be provided at the request of the Secretary of Labor, as required by section 104(a)(6) of the Employee Retirement Income Security Act of 1974, as amended.

We would appreciate your date-stamping and marking "Received" the enclosed copy of this transmittal letter and then returning it to us, for our records, in the enclosed, stamped, self-addressed envelope.

Sincerely,



Mark M. Brown

MMB/cj  
Enclosure

CERTIFIED MAIL NO. 7004 2510 0006 9217 0440  
RETURN RECEIPT REQUESTED

STATEMENT PURSUANT TO DOL REGULATION 2520.104-23

Pursuant to DOL Regulation §2520.104-23, Asplundh Tree Expert Co. (the "Company") hereby files the following statement with respect to a nonqualified profit sharing plan (the "Plan") for 8 of its present or former officers.

Name and Address of Employer:

Asplundh Tree Expert Co.  
708 Blair Mill Road  
Willow Grove, PA 19090-1701

Employer Identification Number: 23-1277550

Declaration: The Company has entered into a nonqualified profit sharing plan for the purpose of providing deferred compensation or retirement benefits for a select group of management and/or highly compensated employees.

Statement:

Number of Plans Covered by this Statement: 1  
Number of Employees in the Plan: 8

By: \_\_\_\_\_



Name (Printed): Phillip E. Tatoian, Jr.

Title: Vice President

Date: March 11, 2008

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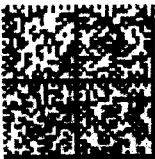
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From MMBROWN  
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