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September 25, 2008

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CERTIFIED MAIL/RETURN RECEIPT REQUESTED 7007 0710 0001 8305 5189

Office of Employee Benefits Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

Re: Deferred Compensation; Reporting and Disclosure

Pursuant to the provisions of Regulation 2520.104-23, the undersigned hereby utilizes the alternative method of compliance with the provisions of Part 1 of Title I of the Employee Retirement Income Security Act of 1974.

1. Name of Employer: Brothers Plumbing & Heating, Inc.
2. Address: 12249 Pennsylvania Street, Thornton, CO 80241
3. Employer Identification No. 84-1046108

The undersigned hereby declares that the employer maintains a plan or plans primarily for the purpose of providing a deferred compensation for a select group of management or highly compensated employees.

Number of Plans: six

Number of Employees in Plan: one

The above plans are maintained pursuant to written plan documents which will be provided to the Secretary of Labor or his delegate on request as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974.

Yours truly,



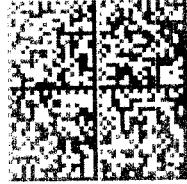
Plan Administrator

stewart
shortridge
& rothman, p.c.
Attorneys at Law

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