

Young PLUMBING & HEATING CO.

Mechanical Contractors

PLUMBING
HEATING
AIR CONDITIONING
SHEET METAL
PROCESS PIPING
EXCAVATING

January 5, 2009

2520090770746

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

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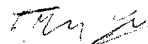
Dear Sir or Madam:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Parts 1, Title 1, as provided for an unfunded plan for a select group of management or highly compensated employees in the D.O.L. Regulation 2520.104-23 the following information is provided:

1. The name of the employer is:
Young Plumbing & Heating Co.
2. The mailing address of the employer is:
P.O. Box 1077, Waterloo, Iowa 50704
3. The employer's federal tax identification number (EIN) is:
42-0929389
4. The number of plans and the number of participants in each plan is:
3 plans covering 3 employees. The above named employer maintains the plans primarily for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees.

The employer will send a copy of all plan documents and agreements to the Secretary, upon request.

Respectfully submitted,



Mark Tink
President

Young PLUMBING & HEATING CO.

Mechanical Contractors

750 SOUTH HACKETT ROAD
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WATERLOO, IOWA 50704-1077

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

