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JACKSON & JACKSON P.L.C.

STEPHEN B. JACKSON
STEPHEN B. JACKSON, JR.

EBSA/PUBLIC DISCLOSURE

~~2009 JUN 18 AM 7:16~~

SUITE 250, ARMSTRONG CENTRE
222 3RD AVENUE SE, CEDAR RAPIDS, IA 52401

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MAILING ADDRESS:
PO BOX 74198
CEDAR RAPIDS, IA 52407-4198

June 10, 2009

U.S. DEPARTMENT OF LABOR
PENSION & WELFARE BENEFIT ADMINISTRATION
ROOM N 5638
200 CONSTITUTIONAL AVENUE NW
WASHINGTON, DC 20210

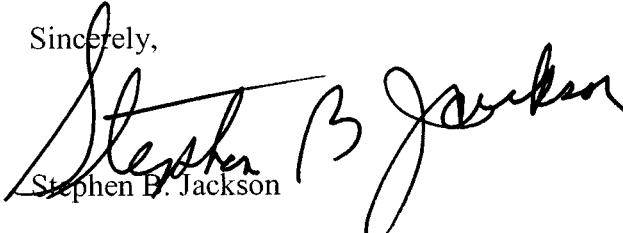
In Re: Professional Plumbing Services, Inc.

To Whom It May Concern:

Enclosed herewith you will find the original Reporting and Disclosure Statement for Nonqualified Deferred Compensation Plans for Professional Plumbing Services, Inc.

If you have any questions, or need anything further, please contact me.

Sincerely,


Stephen B. Jackson

SBJ:tt

Enclosure

cc: Randy Von Lienen
Kirk Sadilek

**REPORTING AND DISCLOSURE STATEMENT FOR
NONQUALIFIED DEFERRED COMPENSATION PLANS**

To The Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 CFR sec. 2520.104-23, the following information is provided by the undersigned administrator:

- (1) The name of the employer is: Professional Plumbing Services, Inc.
- (2) The mailing address of the employer is: 4880 80th Street, P.O. Box 248, Fairfax, Iowa, 52228.
- (3) The Employer Identification Number is: 42-1429795.
- (4) The above-named employer maintains plans primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
- (5) Number of Plans and Participants in each plan: 1 plan covering 1 employee.
- (6) The employer will provide a copy of the agreement(s) to the Secretary of Labor upon request.

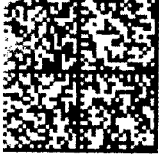


Professional Plumbing Services, Inc.

By: Randy Von L. enen (as Plan Administrator)

Dated: April 2, 2009

JACKSON & JACKSON P.L.C.
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