

JOHNSTON, ALLISON & HORD, P.A.

ATTORNEYS

1065 EAST MOREHEAD STREET
CHARLOTTE, NORTH CAROLINA 28204
704-332-1181EBSA/PUBLIC DISCLOSURE
2010 MAR 23 AM 7:30WRITER'S DIRECT DIAL:
704-998-2324WRITER'S E-MAIL ADDRESS:
jcoffin@jahlaw.com

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 PATRICK E. KELLY
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 JOHN C. LINDLEY III
 WILLIAM C. ISENHOUR*
 JON T. COFFIN**
 KERRY L. TRAYNUM
 HOLLY B. NORVELL
 DANIEL A. MERLIN
 RUSSELL J. ANDREW
 SCOTT R. MILLER
 CARRINGTON M. ANGEL
 MICHAEL J. HOEFLING
 MARK J. HANSON
 *ALSO ADMITTED IN SC
 **ALSO ADMITTED IN TN

MAILING ADDRESS
 POST OFFICE BOX 36469
 CHARLOTTE, NC 28236

FACSIMILE
 704-376-1628

www.jahlaw.com



March 18, 2010

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

RE: United Mechanical Corporation Alternate Reporting for Deferred
 Compensation Plans

To Whom it May Concern:

This firm represents United Mechanical Corporation (the "Company"). Please find enclosed the Filing Statement for the Company's deferred compensation plans. We are not sure that this filing was filed with the Department of Labor within 120 days of the effective date of two of the plans as required by Department of Labor Regulation, Section 2520.104-23. As such, it is filed pursuant to the Delinquent Filer Voluntary Compliance Program. A copy of the relevant sections of Form 5500 for those two plans, along with the correspondence to the DFVCP, is attached hereto. If you require any further information, please do not hesitate to let us know. Thank you.

Sincerely,

JOHNSTON, ALLISON & HORD, P.A.


 Jon T. Coffin

JTC/ll

Enclosures

cc: Dave Brown

UNITED MECHANICAL CORPORATION

ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT
FOR NONQUALIFIED DEFERRED COMPENSATION PLANS
FOR A SELECT GROUP OF MANAGEMENT
OR HIGHLY COMPENSATED EMPLOYEES

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. § 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: United Mechanical Corporation
2811 Central Avenue
Charlotte, NC 28205

Employer Identification Number: 56-1175715

United Mechanical Corporation maintains a plan (or plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and
Participants in Each Plan: Three Plans covering three participants

Dated: March 15, 2010

UNITED MECHANICAL CORPORATION

By: 
David Brown, President

JOHNSTON, ALLISON & HORD, P.A.

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March 18, 2010

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

COPY

DFVCP
P.O. Box 70933
Charlotte, NC 28272-0933

RE: United Mechanical Corporation

To Whom It May Concern:

This firm represents United Mechanical Corporation. Please find enclosed the appropriate sections of Forms 5500 filed concurrently with the Alternate Disclosure Filing pursuant to Department of Labor Regulation Section 2520.104-23, a copy of which is attached hereto. As we are not sure about whether such form was filed within 120 days following the effective date of two of the plans set forth on the filing, a check in the amount of \$750.00 is also enclosed. If you require any further information, please do not hesitate to let us know. Thank you.

Sincerely,

JOHNSTON, ALLISON & HORD, P.A.


Jon T. Coffin

JTC/am

Enclosures

cc: Dave Brown

Form **5500**

Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security
Administration
Pension Benefit
Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

Official Use Only

OMB Nos. 1210-0110 / 1210-0089

2008

This Form is Open to Public Inspection.

Part I Annual Report Identification Information

For the calendar plan year 2008 or fiscal plan year beginning

and ending

- A** This return/report is for:
- (1) a multiemployer plan;
 - (2) a single-employer plan (other than a multiple-employer plan);
 - (3) a multiple-employer plan; or
 - (4) a DFE (specify)
- B** This return/report is:
- (1) the first return/report filed for the plan;
 - (2) an amended return/report;
 - (3) the final return/report filed for the plan;
 - (4) a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here
- D** If filing under an extension of time or the DFVC program, check box and attach required information. (see instructions)

Part II Basic Plan Information -- enter all requested information.

1a Name of plan

Deferred Compensation Agreement

1b Three-digit plan number (PN) ▶ **888**

1c Effective date of plan

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report if it is being filed electronically, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of plan administrator

SIGN HERE ▶ *David Brown*

Date **03 15 2010**

Type or print name of individual signing as plan administrator

a David Brown

Signature of employer/plan sponsor/DFE

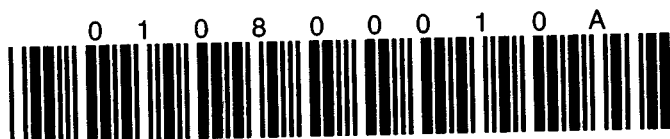
SIGN HERE ▶

Date

Type or print name of individual signing as employer, plan sponsor or DFE

b

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. Cat. No. 13500F Form 5500 (2008)



2a Plan sponsor's name and address (employer, if for single-employer plan) (Address should include room or suite no.)

1) UNITED MECHANICAL CORPORATION

2) C / O DAVID BROWN

3) 2811 CENTRAL AVE

4) CHARLOTTE

5) NC 28205

2b Employer Identification Number (EIN)

56 1175715

2c Sponsor's telephone number

704 374 1857

2d Business code (see instructions)

3a Plan administrator's name and address (If same as plan sponsor, enter "Same")

1) SAME

2) C / O DAVID BROWN

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report below:

a Sponsor's name

b EIN

c PN

0 1 0 8 0 0 0 2 0 B



5 Preparer information (optional)

a Name (including firm name, if applicable) and address

1)

2)

3)

b EIN

4)

5)

c Telephone number

6)

6 Total number of participants at the beginning of the plan year

7 Number of participants as of the end of the plan year (welfare plans complete only lines 7a, 7b, 7c, and 7d)

a Active participants

b Retired or separated participants receiving benefits

c Other retired or separated participants entitled to future benefits

d Subtotal. Add lines 7a, 7b, and 7c

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits

f Total. Add lines 7d and 7e

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)

h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested

i If any participant(s) separated from service with a deferred vested benefit, enter the number of separated participants required to be reported on a Schedule SSA (Form 5500)



8 Benefits provided under the plan (complete **8a** and **3b**, as applicable)

a Pension benefits (check this box if the plan provides pension benefits and enter below the applicable pension feature codes from the List of Plan Characteristics Codes printed in the instructions):

b Welfare benefits (check this box if the plan provides welfare benefits and enter below the applicable welfare feature codes from the List of Plan Characteristics Codes printed in the instructions):

9a Plan funding arrangement (check all that apply)

- (1) Insurance
- (2) Code section 412(e)(3) insurance contracts
- (3) Trust
- (4) General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) Insurance
- (2) Code section 412(e)(3) insurance contracts
- (3) Trust
- (4) General assets of the sponsor

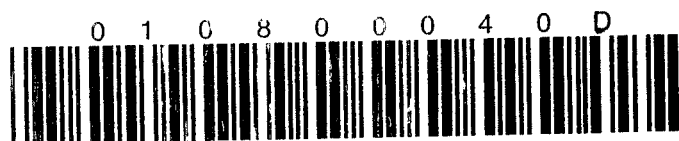
10 Schedules attached (Check all applicable boxes and, where indicated, enter the number attached. See instructions.)

a Pension Benefit Schedules

- 1) R (Retirement Plan Information)
- 2) B (Actuarial Information)
- 3) E (ESOP Annual Information)
- 4) SSA (Separated Vested Participant Information)

b Financial Schedules

- 1) H (Financial Information)
- 2) I (Financial Information--Small Plan)
- 3) A (Insurance Information)
- 4) C (Service Provider Information)
- 5) D (DFE/Participating Plan Information)
- 6) G (Financial Transaction Schedules)



2008

This Form is Open to Public Inspection.

Form 5500

Annual Return/Report of Employee Benefit Plan

Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

Complete all entries in accordance with the instructions to the Form 5500.

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and ending

- A This return/report is for: (1) a multiemployer plan; (2) a single-employer plan (other than a multiple-employer plan); (3) a multiple-employer plan; or (4) a DFE (specify)
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C If the plan is a collectively-bargained plan, check here
D If filing under an extension of time or the DFVC program, check box and attach required information.

Part II Basic Plan Information -- enter all requested information.

1a Name of plan

Deferred Compensation Agreement

1b Three-digit plan number (PN) 888

1c Effective date of plan

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report if it is being filed electronically, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of plan administrator

SIGN HERE

David Brown

Date

03 15 2010

Type or print name of individual signing as plan administrator

a David Brown

Signature of employer/plan sponsor/DFE

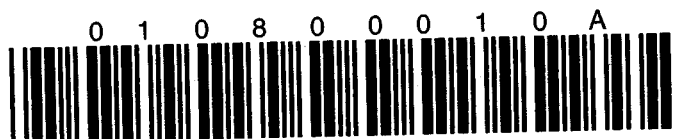
SIGN HERE

Date

Type or print name of individual signing as employer, plan sponsor or DFE

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4) Charlotte

5) NC 28205

2b Employer Identification Number (EIN)

56 1175715

2c Sponsor's telephone number

704 374 1857

2d Business code (see instructions)

- 6)
7)
8)
9)

3a Plan administrator's name and address (If same as plan sponsor, enter "Same")

1) SAME

2) c/o DAVID BROWN

- 3)
4)
5)
6)
7)

3b Administrator's EIN

3c Administrator's telephone number

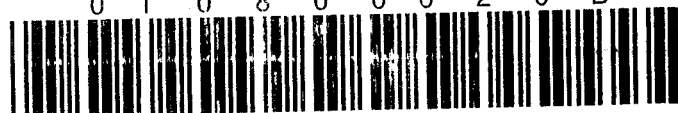
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c PN

0 1 0 8 0 0 0 2 0 B



5 Preparer information (optional)

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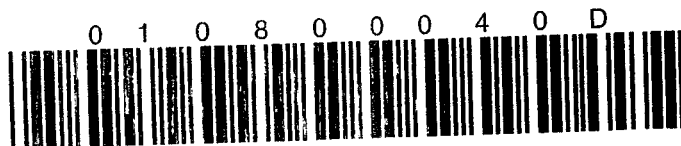
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- 3) A (Insurance Information)
- 4) C (Service Provider Information)
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- 6) G (Financial Transaction Schedules)

Handwritten signature and scribbles, possibly indicating a signature or initials.

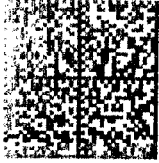




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 ATTORNEYS
 Post Office Box 36469
 CHARLOTTE, NORTH CAROLINA 28236



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UNITED STATES POSTAGE
 021R
 0006553668
 \$ 05.710
 PITNEY BOWES
 MAR 16 2010
 MAILED FROM ZIP CODE 28202

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 Employee Benefits Security Administration
 Room N-1513
 U.S. Department of Labor
 200 Constitution Avenue Northwest
 Washington, DC 20210

