

WALDHEGER • COYNE
A Legal Professional Association

EBSA/PUBLIC DISCLOSURE
2010 MAR 30 PM 12:00

March 26, 2010

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

U.S. Department of Labor
Pension and Welfare Benefits Administration
200 Constitution Ave., N.W., Room N-5644
Washington, D.C. 20210

Re: Perryman Mechanical, Inc.

Dear Sir or Madam:

This letter constitutes a registration statement required under DOL Reg. Section 2520.104-23 as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees.

The following information is required by the regulation:

1. Employer's name: Perryman Mechanical, Inc.
2. Employer's address: 514 Glide Ave.
P.O. Box 405
West Sacramento, California 95605
3. Employer's EIN: 68-0071141
4. Number of Plans: 5
5. Employees covered: 5

Gemini Tower I, Suite 550
1991 Crocker Road
Cleveland, Ohio 44145
(440) 835-0600 (FAX) 835-1511

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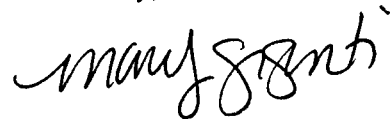
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The corporation is a corporation organized under the laws of the state of California. The following key employees have entered into a deferred compensation agreement under which each is paid a share of amounts received by the company for services rendered by him prior to termination of employment. There is no funding of this payment.

John Eldeen
John Crain
Scott E. Perryman
Sally Estey
S. Loren Meyer

If further information is needed, please contact me.

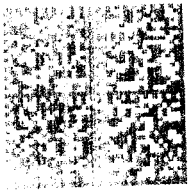
Sincerely,



Mary J. Giganti

WALLBACHER & COMPANY
Account Professional Association

General Trustee, Suite 550
1941 Casselot Road
Cleveland, Ohio 44145



Postnet
E-MAIL 44145
02/03 2010
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US DEPARTMENT OF LABOR
PENSION AND WELFARE BENEFITS
ADMINISTRATION
200 CONSTITUTION AVE NW RM N-5644
WASHINGTON DC 20210

