

## ERISA MEMORANDUM STATEMENT

2011 AUG -8 PM 2: 09

Date: July 20, 2011

To: Secretary of Labor  
Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U. S. Department of Labor  
200 Constitution Avenue NW  
Washington, D. C. 20210

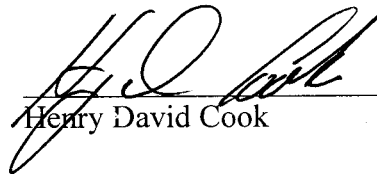
From: Cook's Air Conditioning & Heating, Inc.  
EIN: 62-1260918  
1565 Highway 75  
Blountville, TN 37617

This statement is filed by Cook's Air Conditioning & Heating, Inc., with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23(a).

Employer currently maintains one non-qualified salary continuation plan for Executives who are members of a "select group of management" or who are "highly compensated." There is one participant in the plan.

The Plan Administrator is Henry David Cook, President of Cook's Air Conditioning & Heating, Inc.

Plan Administrator:



Henry David Cook

