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August 30, 2005

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

To the Secretary of Labor:

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

The name of the Employer is: Southern Mechanical, Inc.

The mailing address of the employer is: 2607 Annapolis Road
Baltimore, MD 21230

The employer's federal identification number (EIN) is: 52-0711041

The plans of employer and the number of participants covered in each plan is: 1
(specify plan, effective date and number of employees covered: date: 2-20-05 employees: 1

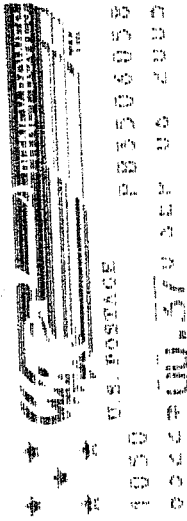
The above-named employer maintains this plan primarily for the purpose of providing nonqualified deferred compensation in the form of salary continuation benefits to a select group of management or highly compensated employees. The employer will provide a copy of the agreement to the Secretary of Labor upon request.

Sincerely,

By: William L. Rinaca
William Rinaca, President

Date: 8-30-05

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