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TARVIN
PLUMBING
& HEATING

3749 EASTERN AVENUE CINCINNATI, OHIO 45226 PHONE 321-5726

MARCH 15, 1994

OFFICE OF EMPLOYMENT BENEFITS SECURITY
LABOR-MANAGEMENT SERVICES ADMINISTRATION
U.S. DEPARTMENT OF LABOR
WASHINGTON, D.C. 20216

DEAR MR. SECRETARY:

THIS CORPORATION CURRENTLY HAS AN EMPLOYEE BENEFIT PLAN
PRIMARILY ESTABLISHED AND MAINTAINED FOR THE PURPOSE OF
PROVIDING A SPLIT-DOLLAR INSURANCE PLAN TO A SELECT GROUP OF
HIGHLY COMPENSATED EMPLOYEES.

TWO EMPLOYEES PARTICIPATE IN THIS PLAN.

THE PERTINENT EMPLOYER DATA IS AS FOLLOWS:

EMPLOYER: TARVIN PLUMBING CO., INC.
3749 EASTERN AVENUE
CINCINNATI, OH 45226-2102

EMPLOYER IDENTIFICATION NUMBER: 31-0842146

THIS STATEMENT IS FILED UNDER AUTHORITY OF LABOR REGULATIONS
SECTION 2520.104-23.

SIGNED,

Michael G. Tarvin
MICHAEL G. TARVIN, PRESIDENT
TARVIN PLUMBING CO., INC.