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September 14, 1992

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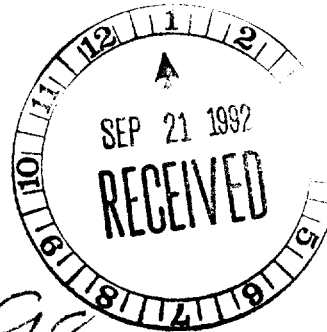
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OF COUNSEL

Pension and Welfare Benefits Administration
U.S. Department of Labor
P.O. Box 75212
Washington, D.C. 20013-5212

Re: Tradehome Shoe Stores, Inc.

Dear Sir or Madam:

NF 2798



Pursuant to your Notice, dated July 24, 1992, this statement constitutes the statement required by 29 C.F.R. Section 2520.104-24 to be filed with the Secretary of Labor with respect to the unfunded pension plans maintained for a select group of management or highly compensated employees by Tradehome Shoe Stores, Inc. (the "Corporation").

The Corporation currently maintains one non-qualified deferred compensation plan. This Plan, the Tradehome Shoe Stores, Inc. Restated Profit Participation Plan, is maintained by the Corporation primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan was initially adopted in 1981 and currently has 11 participants, eight former employees and three current employees. The Center's address and employer identification number are as follows:

Tradehome Shoe Stores, Inc.
429 Prior Avenue North
St. Paul, Minnesota 55104

EIN: 41-1284427


We have also enclosed a check in the amount of \$1,000 made payable to the U.S. Department of Labor in payment of the fee specified in the Notice.

Pension and Welfare Benefits Administration
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Please feel free to contact the undersigned if you require any additional information.

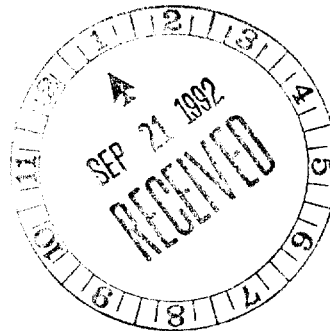
Very truly yours,

WINTHROP & WEINSTINE, P.A.

By - 
Thomas A. Walker

TAW:jaj:17272
Enclosure

cc: Mr. Donald Mains
Mr. Arnold Orloff
Sherman Winthrop, Esq.





ME 2298

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