



**HEATING & PLUMBING
ENGINEERS, INC.**

**MECHANICAL
CONTRACTORS
SINCE 1947**

Engineering
Service
FAX

(719) 633-5414
(719) 633-5571
(719) 633-4031

2520042393862

April 8, 1999

Office of Employee Benefits Security
Labor Management Service Administration
United States Department of Labor
Washington, D.C. 20216

Re: Notice of Plan of Deferred Compensation

Dear Sir or Madam:

Pursuant to DOL Regulation 2520.104.23, the undersigned employer, Heating and Plumbing Engineers, Inc. ("Employer"), hereby files the following information with respect to its plan of deferred compensation:

1. Name and Address of Employer:
Heating and Plumbing Engineers, Inc.
407 West Fillmore Place
Colorado Springs, CO 80907
2. Federal Employer Identification No. (EIN):
84-0440524
3. Employer maintains one plan of deferred compensation primarily for the purpose of providing deferred compensation to Employer's President.
4. One employee is currently covered by such plan, to-wit:

R. Dean Steward SERP.

Sincerely,

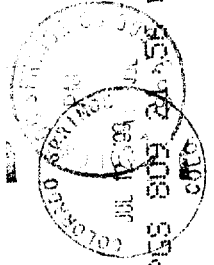
GARY A. NOWAK, Secretary

quincy@peelabor.fr



HEATING & PLUMBING
ENGINEERS, INC
P.O. Box 7285
407 W. Fillmore Place
Colorado Springs, Colorado 80933

P&DC COLD SPDS 809 26456 07/12/99 DDP #1



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