

2520005098769

HELMEKE ROLLIE & CO., LTD.

Certified Public Accountants

347 WEST MAIN, P.O. BOX 330
PERHAM, MINNESOTA 56573

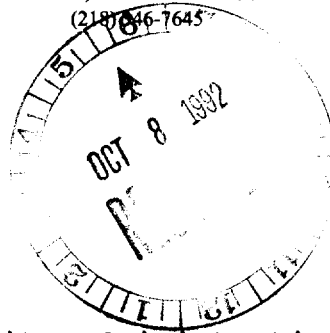
(218) 646-7645

BRADLEY R. HELMEKE, C.P.A.
DANIEL L. ROLLIE, C.P.A.

OFFICES

Perham
Vergas 342-2481
Pelican Rapids 863-7677

September 22, 1992



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

Re: Statement in Lieu of Reporting and Disclosure
Requirements of Part I, Title I of Erisa

747

Ladies/Gentlemen:

Enclosed you will find our signed statement for the above statement. It comes as a big surprise to us that this requirement even existed. Our attorney and insurance agent set up this deferred compensation plan for us back in 1978. It was our understanding that they were handling everything for us.

We will file this form with you, but because of our financial situation at the present time, we cannot make any kind of payment to you. We already have significant liabilities to the IRS and it is because of this economic slow down that we are behind. The compliance part of being in business today is really overwhelming. We think that our attorney and insurance agent should be partly responsible for this oversight.

We would really appreciate any kind of response from you on this issue. If you could abate this penalty, that would help our situation out greatly. Whatever you can do for us on this matter would be very helpful to us. Below also, is the President of Hanson's Plumbing & Heating, Inc. signature. Thank you for your time and consideration.

Sincerely,

Handwritten signature of Bradley R. Helmeke in cursive.

Bradley R. Helmeke
Certified Public Accountant

Handwritten signature of Robin Hanson in cursive.

Robin Hanson
President

Enclosure

cc: Hanson's Plumbing & Heating, Inc.

STATEMENT IN LIEU OF REPORTING AND
DISCLOSURE REQUIREMENTS OF PART 1, TITLE I OF ERISA

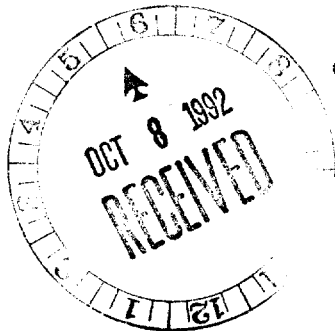
TO: U.S. DEPARTMENT OF LABOR, PENSION AND WELFARE BENEFITS
ADMINISTRATION, P. O. BOX 75212, WASHINGTON, D.C. 20013-
5212

The name and address of the Employer: Hanson's Plumbing &
Heating of Vergas, Minnesota, Inc., Vergas, Minnesota 56587.

Employer Identification Number assigned by the Internal
Revenue Service to the Employer: 41-1244839.

The Employer maintains a deferred compensation plan primarily
for the purpose of providing deferred compensation for a select
group of management or highly compensated employees. The number of
such plans is one (1) and the number of employees covered by such
plan is eight (8).

Dated: 9/22/92.

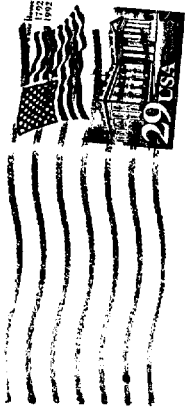


HANSON'S PLUMBING & HEATING
OF VERGAS, MINNESOTA, INC.

By John Hanson
Its President

HELMEKE ROLLIE & CO., LTD.

Certified Public Accountants
347 West Main, P. O. Box 330
Perham, Minnesota 56573



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

