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August 12, 1996

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 PUBLIC DISCLOSURE

Top Hat Plan Exemption Pension
 & Welfare Benefits Administration
 Room N-5644
 United States Department of Labor
 200 Constitution Avenue N.W.
 Washington, DC 20210

Re: Parallel Technologies, Inc.
 Employer I.D. No. 41-1452724
 Our File No. 50074-47886

Dear Sir/Madam:

Parallel Technologies, Inc. of 4814 Park Glen Road, St. Louis Park, Minnesota 55416 makes this statement as the alternate method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA pursuant to Department of Labor Regulations Section 2520.104-23.

The Employer Identification Number for Parallel Technologies, Inc. is 41-1452724.

Parallel Technologies, Inc. maintains a Deferred Compensation Plan primarily for the purpose of providing deferred compensation to a select group of management or

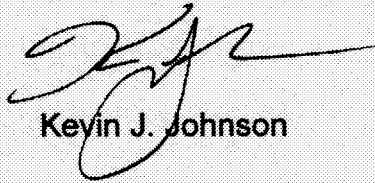
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highly compensated employees. This Deferred Compensation Plan is for one employee and is effective June 25, 1996. This statement is being filed within the requisite 120 days after the Plan becomes subject to Part 1 of Title 1 of ERISA.

Parallel Technologies, Inc. also maintains also maintains a second plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. That plan, a deferred compensation insurance program, currently applies to two employees, and Parallel Technologies, Inc. (then doing business as P&T Communications Technologies, Inc.) filed a letter with your office regarding that plan on March 24, 1994.

I have enclosed a copy of this correspondence that I would request you date, stamp and return in the enclosed envelope evidencing your receipt of same.

Sincerely,



Kevin J. Johnson

Plan Administrator:
Parallel Technologies, Inc.

By: 

Ralph Burrell
President

KJJ/389157
Enclosures