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REPLY TO SAINT PAUL OFFICE

May 18, 1994

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

RE: St. Paul Plumbing & Heating Co., Inc.

Dear Sir/Madam:

Enclosed for filing please find Alternative Reporting and Disclosure
Statement for the above-referenced corporation.

Sincerely,

CHANDLER AND MASON, LTD.

By:  Scott P. Moen

cc: David Smith

**ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT
FOR UNFUNDED NONQUALIFIED DEFERRED COMPENSATION PLANS
FOR CERTAIN SELECTED EMPLOYEES**

To: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue Northwest
Washington, DC 20210

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Sec. 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: St. Paul Plumbing & Heating Co., Inc.
640 Grand Avenue
St. Paul, Minnesota 55105

Employer Identification Number: 41-0724977

St. Paul Plumbing & Heating Co., Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and Participants in Each Plan:

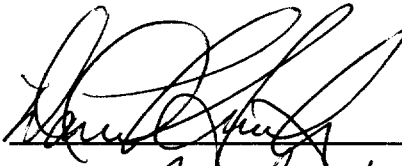
One (1) Plan covering one employee.

PLAN ADMINISTRATOR:

Dated: April 30, 1994

St. Paul Plumbing & Heating Co., Inc.

By



Title: President