

Exhibit "A"

MINUTES OF THE SPECIAL MEETING OF
THE BOARD OF DIRECTORS OF
JAEGER PLUMBING & PUMP, INC.

A Special Meeting of the Board of Directors of JAEGER PLUMBING & PUMP, INC. was held at the corporation's offices in Dubuque, Iowa, on the 29th day of September, 1995 at 9:00 a.m., pursuant to Waiver of Notice signed by all the Directors and annexed to the minutes of this meeting.

Present were all of the Directors, namely:
Kevin Jaeger
Thomas P. Jaeger
Karen A. Jaeger

A motion was made, seconded and approved, and the following resolution adopted as the result:

WHEREAS, the corporation owns all the outstanding shares of the capital stock of its subsidiary Bahl Water Corporation.

WHEREAS, the opinion of the Board of Directors of the corporation that it is in the best interest of the corporation to dispose of its holding of subsidiary.

WHEREAS, Honkamp Krueger & Co., P.C. is of the opinion that such distribution results in no gain or loss for income tax purposed to the shareholders.

WHEREAS, this transaction is covered under Section 355 of the Internal Revenue Code and is tax free.

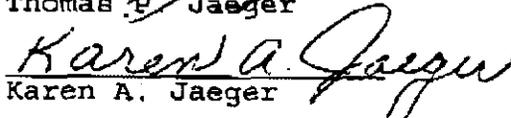
RESOLVED, that the outstanding shares of the capital stock of Bahl Water Corporation be distributed to the holders of record of the common stock of the corporation on a prorata bases as held on the recorded date indicated below.

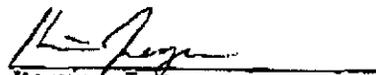
RESOLVED, that October 1, 1995 as a record date for determining the holders of the Corporation common stock and entitled share in said distribution.

There being no further business to come before the meeting, the meeting was duly adjourned.

There being no further business to come before the meeting, on motion duly made, seconded and carried, the meeting adjourned.


Thomas P. Jaeger


Karen A. Jaeger


Kevin Jaeger