

**BUCKINGHAM, DOOLITTLE & BURROUGHS**

A LEGAL PROFESSIONAL ASSOCIATION

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DOOLITTLE & BURROUGHS  
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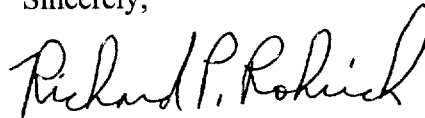
Pension & Welfare Benefit Programs  
SMM  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20216

**Re: Summary of Material Modifications**

Gentlemen:

Enclosed is the Summary of Material Modifications for the Van Devere, Inc. Second Amended and Restated Profit Sharing Plan and Trust (34-0676529; 001) which has been furnished to the participants and any beneficiaries receiving benefits under the Plan in compliance with ERISA regulations.

Sincerely,



Richard P. Rohrich

RPR:RAM:kmm  
Enclosure

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TO: ALL PARTICIPANTS OF THE VAN DEVERE, INC. SECOND AMENDED AND  
RESTITATED PROFIT SHARING PLAN AND TRUST  
(34-0676529; 001)

RE: SUMMARY OF MATERIAL MODIFICATIONS

In order to comply with the Small Business Job Protection Act of 1996, the Plan was amended to provide the following:

1. Effective December 12, 1994, your Service used to determine benefits will not be interrupted by qualified military service.

2. Effective December 12, 1994, loan repayments will be suspended during qualified military service.

3. Effective August 1, 1998, your Annual Compensation for Plan purposes will include any elective contributions that are not includable in your gross income.

4. Your benefits must be distributed to you (or distribution commenced) not later than April 1 of the calendar year following the calendar year in which you attain age seventy and one-half (70 1/2); however, effective August 1, 1997, if you continue to work past age seventy and one-half (70 1/2), this rule applies only if you are a five percent (5%) owner.

5. Effective August 1, 1995, with respect to age 59½ withdrawal provisions, you may not withdraw any amounts, except for voluntary contributions, which were transferred to your account from a money purchase pension plan, including post-transfer earnings thereon. For this purpose, transfers do not include rollovers where distribution requirements were already satisfied.

VAN DEVERE, INC.

Dated: 4/30/97

By: [Signature]  
Title