

U.S. Department of Labor

Pension and Welfare Benefits Administration
Washington, D.C. 20210



DOL - PWBA
PUBLIC DISCLOSURE
97 JUN 11 AM 8:20

Dear Sir/Madam:

We have received your Summary Plan description (SPD) / Summary of Material Modification (SMM).
To process this document we need additional information.

Item(s) needed is/are:

EIN 04-2795294
(Employer Identification Number - 9 digit number assigned by the Internal Revenue Service)

PN 001
(3 digit Plan Number assigned by the Plan Sponsor to identify various plans, i.e. 001, 002, etc for Pension Plans; 501, 502, etc for Welfare Plans)

The information is needed within 30 days of receipt of this letter. To expedite processing your document, please enter the correct information and Return Document to the address listed below.

U.S. Department of Labor
Pension and Welfare Benefits Administration
Frances Perkins Building, Room N-5638
200 Constitution Avenue, N.W.
Washington, DC 20210
Attn: Records and Examination Unit

Sincerely,

Supervisor, Records and Examination Unit
Office of Program Services

2520190031487

p o c inc.

ERIC BOTN

PRECISION OPTICS CORPORATION
22 EAST BROADWAY
GARDNER, MASSACHUSETTS 01440-3338
Telephone 508 / 630-1800
Telefax 508 / 630-1487

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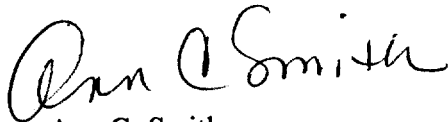
SMM, Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue
Washington, DC 20210

October 11, 1996

Ladies and Gentlemen:

Enclosed please find a Summary of Material Modifications to our Profit Sharing & 401(k) Plan at Precision Optics Corporation.

Sincerely



Ann C. Smith
Plan Administrator

DEL-PIVBA
PUBLIC PERS OFFICE
97 JUN 11 AM 8:20

**Summary of Material Modifications to
Precision Optics Corporation, Inc. Profit Sharing & 401(k) Plan**

After we distributed the Precision Optics Corporation, Inc. Profit Sharing & 401(k) Plan summary plan description (employee booklet) to you, provision changes were requested which required us to modify the booklet. These changes became effective on July 1, 1996. The attached is a description of the changes made to the Plan. If you have any questions regarding this information, please contact your Plan Administrator.

Precision Optics Corporation, Inc.

The following sections of your booklet have been revised:

INVESTMENT OF CONTRIBUTIONS

The first two paragraphs have been deleted and replaced in their entirety with the following:

You have the responsibility to decide how your own contributions and the contributions made by your Employer on your behalf will be invested. On any normal business day during each Plan Year, you may change the portions of future contributions made on your behalf that will be invested in the above accounts. You may make these changes on any normal business day. Your Plan Administrator will provide you with the forms needed to make this change.

On any normal business day during each Plan Year, you may transfer a portion of your Participant's Account between the investment accounts described above, subject to the following rules: