

MAY 27 1997

U.S. Department of Labor

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



DOL-PWBA
PUBLIC DISCLOSURE
97 JUN 11 10 08:25

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:

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,

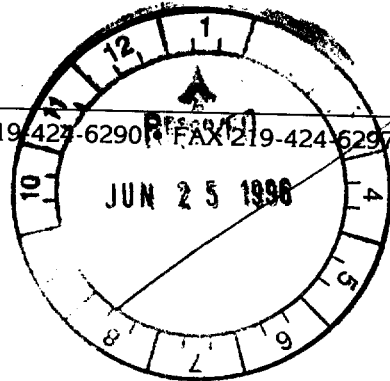
Supervisor, Distribution and Mail
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Working for America's Workforce

Phillips
Financial
Services
Inc.

200 EAST MAIN STREET, SUITE 700 • FORT WAYNE, IN 46802 • 219-427-6290 FAX 219-424-6297



June 21, 1996

US Department of Labor
Pension & Welfare Benefit Administration
Reports, Examinations & Files
200 Constitution Avenue N.W. Room N5644
Washington, D.C. 20210

Regarding: C and A Tool Engineering 401k Plan
Employer I.D.: **35-1413147**

To whom it may concern:

Enclosed please find copies of a Summary Plan Description
Material Modification which was made to the above
referenced plan.

Sincerely,

Chad L Burch, CLU
Agent for the plan

cc:Sara Conrow
Trustee of the plan

NO
PN 001

97 JUN 11 AM 8:25
DOL-PWSA
PENSION SERVICES GROUP

Securities offered through:
Lincoln National Life Insurance Company, member NASD
LNC Equity Sales Corporation, member NASD, SIPC

SUMMARY PLAN DESCRIPTION MATERIAL MODIFICATION

To all participants of C & A Tool Engineering, Inc. 401(k) Salary Reduction Plan and Trust:

Effective April 1, 1996 our 401(k) Salary Reduction Plan and Trust was amended. This amendment changes your Summary Plan Description which outlines the various provisions of our plan. Please keep this sheet with your Summary Plan Description for reference. If you have any questions regarding the change, please contact your plan administrator.

The following area of your Summary Plan Description has been affected by the amendment to our plan:

WILL I BE ELIGIBLE TO RECEIVE EMPLOYER MATCHING CONTRIBUTION? Page 7

Yes, if you complete at least one Hour of Service during the Plan Year.

If you die, retire or become disabled during the Plan Year, your Employer will make a contribution on your behalf.

WILL I BE ELIGIBLE TO RECEIVE THE DISCRETIONARY PROFIT SHARING CONTRIBUTION?

Yes, if you complete at least 1,000 Hours of Service during the Plan Year and you are employed on the last day of the Plan Year.

If you die, retire or become disabled during the Plan Year, your Employer will make a contribution on your behalf.

MAY I DIRECT THE INVESTMENT OF ANY OF THE CONTRIBUTIONS TO THE PLAN? Page 10

Subject to the guidelines established by your Employer you may direct the investment of your pre-tax contributions, your Employer matching contributions and your rollover contributions.

HOW OFTEN MAY I TRANSFER MY ACCUMULATED FUNDS?

You may transfer your accumulated funds at least once each Plan Year quarter. Check with your Plan Administrator to see if more frequent transfers, determined on a uniform and nondiscriminatory basis, are permitted.