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June 2, 1997

SPD
Department of Labor
Employee Benefits and SPD Department
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Meier Associates, Inc. P.S. Profit Sharing 401(k) Plan
EIN: 91-1269408
PIN: 001

To whom it may concern:

On behalf of the Plan Administrator for the above Plan, we are enclosing a copy of the Summary of Material Modifications that was distributed to all plan Participants.

Cordially,

PHENNEGER & MORGAN, INC.



Ramona M. Caruso
Consultant

Enclosure

cc: Carmen Clyde

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PUBLIC/REGISTRATION

**SUMMARY PLAN DESCRIPTION
MATERIAL MODIFICATIONS**

DOL-PWBA
PUBLIC DISCLOSURE
97 JUN 11 AM 8:26

**AMENDMENT TWO
MEIER ASSOCIATES, INC., P.S. PROFIT SHARING 401(k) PLAN**

EIN: 91-1269408

Plan #: 001

June, 1997

Meier Associates, Inc. P.S. has amended your Plan. The changes are as follows:

Effective in 1997, a "Year of Service" means completion of three hundred and thirty three hours. Also, the amendment provides that any Participant employed April 26, 1997 shall become 100% vested in Employer Contributions.

This is merely a summary of the change to the Plan. If you have any questions, contact your Plan's Administrator. A copy of the Plan, including amendments, is available for your inspection. If there is any discrepancy between the terms of the Plan or the amendment itself and this summary of material modifications, the provisions of the Plan, as amended, will control.