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REPLY TO MOUNT LAUREL

March 6, 1997

CERTIFIED MAIL RETURN RECEIPT REQUESTED

SUMMARY OF MATERIAL MODIFICATIONS
PENSION & WELFARE BENEFIT ADMINISTRATION
ROOM N-5644
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, N.W.
WASHINGTON, DC 20210

RE: Summary of Material Modifications to the Ecco Process &
Control Equipment Corporation Profit Sharing Plan
EIN 23-1682507
Plan No.: 002

Dear Sir/Madam:

On behalf of the plan administrator of the above referenced
plan, enclosed please find a copy of the plan's Summary of Material
Modifications. This summary is submitted as required pursuant to
regulation § 2520.104a-4 under the Employee Retirement Income
Security Act of 1974.

Sincerely,

CAPEHART & SCATCHARD, P.A.


Elizabeth A. Jenkins

EAJ:klt
Enclosures

POSTAL INSPECTION
STATION 14 MAR 10 20

SUMMARY OF MATERIAL MODIFICATIONS FOR THE
ECCO PROCESS & CONTROL EQUIPMENT CORP.
PROFIT SHARING 401(k) PLAN

DUL-PHBA
PUBLIC TRUST
MAR 14 10:20

PLAN NO. 002

Notice of Merger of Deferred Profit Sharing Plan with
401(k) Plan and Trust

TO: All current Participants, Former Participants with Account Balances, and beneficiaries of deceased Participants (other than those beneficiaries who are currently receiving benefits):

I.

Notice is hereby given that effective the 13th day of January, 1996, the Board of Directors of Ecco Process & Control Equipment Corp. voted to merge the Deferred Profit Sharing Plan for Employees of ECCO Process & Control Equip. Corp. (referred to as the "Deferred Profit Sharing Plan") with the Ecco Process & Control Equipment Corp. Profit Sharing 401(k) Plan (referred to as the "401(k) Plan"). This decision was made after long and careful consideration by the directors, and this Notice is intended to inform you of this merger.

II.

Your benefits as they existed both in the Deferred Profit Sharing Plan and in the 401(k) Plan have not been diminished at all by this merger.

III.

This Summary of Material Modifications is designed to inform you of the merger of the Deferred Profit Sharing Plan into the 401(k) Plan. The 401(k) Plan is the surviving and only qualified

retirement plan now in effect for the employees of Ecco Process & Control Equipment Corporation and related companies that adopted the 401(k) Plan. The information in this summary is in addition to the information previously furnished to you in the form of a Summary Plan Description. The portions of the Summary Plan Description not replaced by this Summary of Material Modifications and previous Summaries of Material Modifications are still accurate. The effective date of the merger of the Deferred Profit Sharing Plan into the 401(k) Plan is January 13, 1996.