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March 4, 1997

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*NOT ADMITTED IN CA
**ALSO ADMITTED IN DC

CERTIFIED MAIL AND
RETURN RECEIPT REQUESTED

SPD - Pension and Welfare
Benefits Administration
U.S. Department of Labor, Rm N-55644
200 Constitution Avenue, NW
Washington, D.C. 20210-20210

Re: **Employee Stock Ownership Plan of Vilden Associates, Inc.**
EIN: 95-3754898
PIN: 001

Dear Sir/Madam:

Pursuant to DOL Regulation 2520.104a-3, I am writing to enclose the Summary of Material Modifications for the Employee Stock Ownership Plan of Vilden Associates, Inc. for filing.

Please acknowledge receipt of the above-captioned Summary Plan Description by signing and returning the enclosed copy of this letter. A stamped self-addressed envelope is enclosed for your convenience.

Very truly yours,



Sandy Gordon
Legal Assistant

Received by
Department of Labor
on _____, 1997

by: _____

SGG:ggs
Enclosure

97 MAR 15 PM 2:13

not a person



Vilden Associates, Inc.

INTEGRATED INFORMATION SYSTEMS

2969 Pacific Commerce Drive Rancho Dominguez, CA 90221
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Summary of Material Modifications

for

Vilden Associates, Inc. Employee Stock Ownership Plan (Combined ESOP & 401K Plan)

(Plan No. 001 - Employer Identification 95-3754898)

Your Employer has amended your Employee Stock Ownership Plan. This is a summary of the modifications that were made. Please read this Summary of Material Modifications to the Summary Plan Description carefully. After reading this, please attach it to the Summary Plan Description which you have already received.

Effective for Plan Years beginning on January 1, 1996 and all Plan Years thereafter, the following changes have been made to the Plan:

1. There is no longer a requirement of attainment of age 21 to be eligible to participate in the Plan.
2. The permissible elective deferral limit for any Plan Participant for each Plan Year has been increased from 7% to 10% of his or her compensation, up to the maximum amount established annually to reflect increases in the cost of living.
3. The percentage of any Participant's salary reduction may be changed once per calendar quarter as of the first day of each such quarter. Any Participant may stop his or her payroll deductions as of any paycheck by giving written notice to the Plan Committee on or prior to the first day of the pay period for which his or her paycheck is due.