



**Life Group Administrators, Inc.**

1111 S. Alpine, Suite 602  
P.O. Box 6251  
Rockford, IL 61125-1251  
(815) 397-1336 • (800) 397-1741  
FAX: (815) 397-1420

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March 11, 1997

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

**RE: Cliff Soper Company  
Profit Sharing Plan  
PN: 001  
FEIN: 36-2550611**

Gentlemen:

Enclosed please find the Summary of Material Modification issued in regard to the above-referenced Plan.

We would appreciate any comments you may have regarding this SMM. Please notify us as to whether it meets with your approval.

Sincerely,

**LIFE GROUP ADMINISTRATORS, INC.**

Teri A. Keller  
Pension Technician  
Employee Benefit Plans

Enclosure

cc: Newell Johnson

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**SUMMARY OF MATERIAL MODIFICATION  
TO THE  
CLIFF SOPER COMPANY  
PROFIT SHARING PLAN**

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**PLAN SPONSOR:**

Cliff Soper Company  
513 Loves Park Drive  
Loves Park, IL 6111  
(815) 633-8280

**EMPLOYER IDENTIFICATION  
NUMBER:**

36-2550611

**PLAN NUMBER: 001**

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Your Employer has amended your retirement plan effective January 1, 1997. This is a summary of the modification that was made. It should be read in conjunction with the Summary Plan Description that has already been distributed to you. The following change has been made:

The Plan's entry dates have been amended to semi-annual (1/1 and 7/1).

**We suggest that you file this Summary of Material Modification with your copy of the Summary Plan Description. Please contact the Plan Administrator if you need more information regarding this change.**