

MARTIN

SOFTWARE & DESIGN INC.

2520040183364

"From Concept to Production, We Know Controls!"

DUPLICATE
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December 9, 1997

U.S. Department of Labor
Pension and Welfare Benefits Administration
200 Constitution Avenue, NW
Room N5644
Washington, D.C. 20210

Dear Sir or Ms.:

Pursuant to the reporting and disclosure requirements of Title I or ERISA for unfunded plans maintained by an employer for a select group of management or highly compensated employees, please be advised that Martin Software & Design, Inc. maintains the following plan primarily for the purpose of providing deferred compensation to such employees:

MARTIN SOFTWARE & DESIGN, INC. ASSOCIATE EQUITY PROGRAM

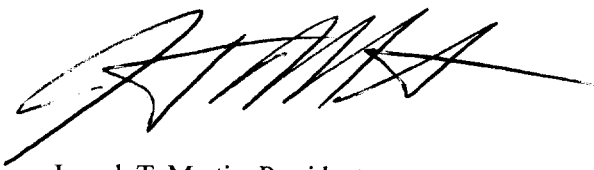
The number of current plan participants is: ZERO.

110

The employer identification number of Martin Software & Design, Inc. is ~~31-1366325~~ and the address is 2040 Longwood Ave., P.O. Box 23122, Columbus, Ohio 43223.

Very truly yours,

MARTIN SOFTWARE & DESIGN, INC.



Joseph T. Martin, President

OFFICE LOCATION:
2040 LONGWOOD AVE.
GROVE CITY, OHIO 43123

MAILING ADDRESS:
P.O. BOX 23122
COLUMBUS, OHIO 43223

PHONE: 614/875-8733
FAX 614/875-6080

WEB ADDRESS:
WWW.MARTINSOFTWARE.COM

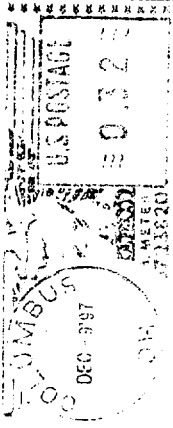
A PROUD MEMBER OF THE
CSJA CONTROL SYSTEM
INTEGRATORS ASSOCIATION



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