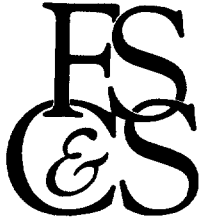


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December 1, 1999

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

Dear Sir/Madam:

Please let this serve as notice that Nondestructive Evaluation Technology, Inc. maintains an unfunded non-qualified deferred compensation plan. The following information is disclosed pursuant to DOL Reg. 2520.104-23 imposed by the Employee Retirement Income Security Act of 1974:

1. The employer is Nondestructive Evaluation Technology, Inc.
2. The employer's address is 2215 Spring Arbor Road, Jackson, Michigan, 49203.
3. The employer's identification number is 38-2498044.
4. The plan is maintained primarily for the purpose of providing an unfunded non-qualified deferred compensation benefit for Jimmy T. Shelden, a member of the select group of management and highly compensated employees of the employer.
5. The employer maintains one such plan covering the one employee listed in Item 4 above.

December 1, 1999
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If you need any additional information, please feel free to contact the undersigned.

Very truly yours,

FOSTER, SWIFT, COLLINS & SMITH, P.C.



Patricia A. Calore

PAC:ldr



