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* ADMITTED IN ILLINOIS ONLY

July 8, 1998

Office of Pension and Welfare Programs
 Labor Management - Services Administration
 U.S. Department Of Labor
 Washington, D.C. 20216

RE: Validation Technologies, Inc.

33-0714183

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by the above referenced employer under the requirements of 29 CFR Section 2520.104-23(a).

Employer currently maintains one non-qualified salary continuation plan for Executives who are members of a "select group of management" or who are "highly compensated."

The number of participants are:

Plan 1: 2

Plan Administrator: David Vincent (Secretary)
 Herb Matheson (President)

If you have any questions or comments regarding the content of this letter, please do not hesitate to contact me at your convenience.

Very truly yours,

Goode, Peterson & Weintraub, APC



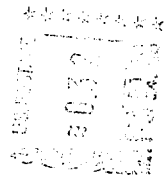
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