

*Top Hand*

APR 17 1998

**SALARY CONTINUATION  
FIXED AND FLEXIBLE PREMIUM LIFE INSURANCE  
SPECIMEN ERISA MEMORANDUM STATEMENT**

DATE: April 1, 1998

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

2520042392264

FROM: Advanced Control Solutions, Inc.  
7944 West Central Avenue, Unit 3  
Toledo, Ohio 43617

*34-171120*

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers 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: 1

Plan Administrator: Steve Nixon  
Title: President  
Employer: Advanced Control Solutions, Inc.

ADVANCED CONTROL SOLUTIONS, INC.

BY: *Steve Nixon*  
Steve Nixon

*6/18/98*