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300 Westinghouse Circle
Horseheads, NY 14845
(607) 796-4400
FAX (607) 796-4579

March 14, 1997

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

RE: Alternative Method of Reporting and Disclosure

To Whom It May Concern:

16-1321330

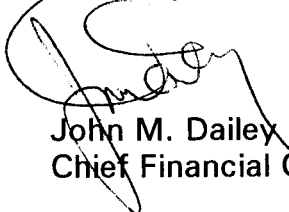
Pursuant to Department of Labor ("DOL") regulation title 29 CFR Section 2520.104-23 (the "Regulation"), this is to advise you that Imaging & Sensing Technology Corporation, Employer Identification Number [REDACTED] 1300 Westinghouse Circle, Horseheads, NY 14845 (the "Company"), has adopted the following plan, which constitutes a non-qualified, unfunded, deferred compensation plan. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company.

NY 14845

Plan: IST Deferred Compensation Plan

Current
Participants: 8

Sincerely,



John M. Dailey
Chief Financial Officer

