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February 20, 2003

OFFICE OF EMPLOYEE BENEFITS SECURITY
Labor Management Service Administration
U.S. Department of Labor
Washington, D.C. 20216

RE: Reporting and Disclosure Requirements - Part I of Title I of
ERISA for Pension Plans maintained for a select group of
management or highly compensated employees as outlined in Reg.
Sec. 2520.104-23.

EMPLOYER: ACOM SOLUTIONS
2850 East 29th Street
Long Beach, CA 90806

EMPLOYER IDENTIFICATION NUMBER: 33-0890309

The above employer maintains a Salary Continuation Plan primarily to
provide salary protection to a select group of management or highly
compensated employees.

The Plan Administrator and the Agent for service of process is Patrick
McMahon. All parties covered by the Plan have received a written copy
of the Plan documents. The plan is funded informally and primarily with
term-life insurance policies, and is a non-qualified benefit Plan.

The effective date of the Salary Continuation Plan is February 1, 2003.
Eleven employees are covered by the Plan.

Please confirm receipt of this declaration by returning a copy of this
letter provided for the purpose in the enclosed, self-addressed
envelope.

Sincerely,

Steven Snider
Controller