

YEAR 2000 COMPLIANCE LETTER

JANUARY 4, 1999

FOR GENERAL DISTRIBUTION TO INTERESTED PARTIES

MANUFACTURING AND ACCOUNTING SYSTEMS

On April 28, 1998 a full audit for Y2K compliance of our computer systems used for manufacturing, engineering, testing and accounting was completed. At that time systems and software not Y2K compliant were identified. On January 3, 1999 all non-compliant systems had been modified or replaced and tested. ACK Technologies is now fully Y2K compliant for all systems used for manufacturing, engineering, testing and accounting.

THE FOLLOWING PRODUCTS ARE FULLY Y2K COMPLIANT

MODEL: A-30 ALTITUDE ENCODER (TSO C-88a)

MODS: ALL MOD LEVELS

SERIAL NUMBERS: ALL SERIAL NUMBERS

MODEL: E-01 EMERGENCY LOCATOR TRANSMITTER (TSO C-91a)

MODS: ALL MOD LEVELS

SERIAL NUMBERS: ALL SERIAL NUMBERS

MIKE AKATIFF

PRESIDENT