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Statement or the Joint Proxy Statement, if any, (2) read the unaudited financial statements of National and its consolidated subsidiaries for the period from the date of the most recent financial statements included in the Amended Registration Statement or Joint Proxy Statement through the date of the most recent monthly financial statements available in the ordinary course of business, (3) read the minutes of the meetings of shareholders and boards of directors of National and its consolidated subsidiaries, from December 31, 1977, to said date not more than five business days prior to the Mailing Date, and (4) consulted with certain officers and employees of National responsible for financial and accounting matters as to whether there has been any change in capital stock or long-term debt or any decrease in net sales or in the total or per-share amounts of net income of National and its consolidated subsidiaries, and, based on such procedures, nothing has come to their attention which would cause them to believe that (i) the unaudited financial statements of National and its consolidated subsidiaries included in the Amended Registration Statement or the Joint Proxy Statement, if any, do not comply as to form in all material respects with the applicable accounting requirements of the Securities Act and the Exchange Act, respectively, and the published rules and regulations issued by the Commission thereunder with respect to registration statements on Form S-14; (ii) said financial statements are not fairly presented in conformity with generally accepted accounting principles applied on a basis substantially consistent with that of the audited financial statements; (iii) as of the date of the most recent monthly financial statements available there was, except as set forth in the Amended Registration Statement or Joint Proxy Statement, any change in capital stock or long term debt of National and its consolidated subsidiaries, except as a result of conversion of outstanding debentures or exercise of outstanding employee options, as compared with the amounts shown in the consolidated balance sheet of National and its consolidated subsidiaries at the date of the most recent financial statements included in the Amended Registration Statement or Joint Proxy Statement; or (iv) for the period from the date of the most recent financial statements included in the Amended Registration Statement or Joint Proxy Statement to the date of the most recent monthly financial statements available there were, except as set forth in the Amended Registration Statement or Joint Proxy Statement, any decreases as compared with the corresponding portion of the preceding 12 month period in consolidated sales and revenues or in the total or per share amounts of consolidated income before extraordinary items or net income.

(ii) An opinion of Messrs. Breed, Abbott & Morgan, dated the Mailing Date, to the effect that:

(A) The Amended Registration Statement has become effective under the Securities Act.

(B) To the best knowledge of such counsel no stop order suspending the effectiveness of the Amended Registration Statement has been issued and no proceedings for that purpose have been instituted or are pending or contemplated under the Securities Act.

(C) While such counsel assumes no responsibility for any event, occurrence or statement of fact relating to National or NDCC, or for the accuracy, completeness or fairness of any statements contained in or omitted from the Amended Registration Statement or the Joint Proxy Statement, and while such counsel expresses no opinion as to the financial statements or other statistical data contained therein, with respect to information in the Amended Registration Statement or the Joint Proxy Statement relating to National and its subsidiaries:

1. The Amended Registration Statement and the Joint Proxy Statement comply as to form in all material respects with the requirements of the Securities Act and the Exchange Act, as applicable, and the applicable rules and regulations of the Commission promulgated thereunder.

2. Such counsel has no reason to believe that the Amended Registration Statement or the Joint Proxy Statement, as amended or supplemented to the date of such opinion, contains any untrue statement of a material fact or omits to state any material fact required to be stated therein or necessary to make the statements therein not misleading.

3. Such counsel does not know of any claim, litigation, arbitration proceeding, labor dispute or investigation of any kind pending or threatened against National or any of its