

DEPARTMENT OF LABOR LETTER

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

From: Employer: Young Audiences, Inc.
EIN: 13-1688246
Address: 115 East 92nd Street, New York, NY 10128

This document constitutes the statement required by 29 C.F.R. Section 2520.104-23 (a) (1) to be filed with the Secretary of Labor in respect to Selective Incentive Plans maintained by the above employer.

The employer currently maintains one Selective Incentive Plan(s) (Non-Qualified Retirement Program) for one executive who is a member of a select group of management or who is highly compensated.

The number of participants in such plan is as follows: One

John W. Reamer
Plan Administrator

President
Title

Young Audiences, Inc.
Employer John W. Reamer