

WITTENBACH  
BUSINESS SYSTEMS INC.

*The Measurable Difference*

April 20, 1999

**BY CERTIFICED MAIL –  
RETURN RECEIPT REQUESTED**

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

Reference: **TOP HAT EXEMPTION FILING FOR WITTENBACH BUSINESS  
SYSTEMS, INC., EXECUTIVE INCENTIVE PLAN IN ACCORDANCE  
WITH DOL REG. §2520.104-23  
EIN: 52-1137041**

Gentlemen:


In accordance with DOL Reg. §2520.104-23, Wittenbach Business Systems, Inc., is hereby filing the following statement concerning an unfunded retirement plan that the employer has adopted for certain management or highly compensated employees.

On April 15, 1999, Wittenbach Business Systems, Inc., adopted the Wittenbach Business Systems, Inc., Executive Incentive Plan for the purpose of providing deferred compensation to a select group of management or highly compensated executives.

The plan currently covers a total of two executives. The address and employer identification number of Wittenbach Business Systems, Inc., is as follows:

Wittenbach Business Systems, Inc.  
1953 Greenspring Drive  
Timonium, MD 21093  
EIN: 52-1137041

Sincerely,  
WITTENBACH BUSINESS SYSTEMS, INC.

By:   
Roger A. Wittenbach,  
President/CEO





1953 Greenspring Drive  
Timonium, MD 21093

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