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ATTORNEYS

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May 15, 2006

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**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

Re: Teacher Created Resources, Inc. Long Term Compensation Plan

Dear Sir or Madam:

Please be advised that on April 14, 2006, Teacher Created Resources, Inc. ("TCR") approved and became the sponsor of the above-referenced plan (the "Plan"), which was effective April 14, 2006. Under Section 104(a)(3) of the Employee Retirement Income Security Act ("ERISA"), we intend that this letter satisfy the disclosure requirements applicable to the Plan under Part 1 of Title I of ERISA (in accordance with 29 C.F.R. §2520.104-23).

The Plan is maintained primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. There are currently 2 employees eligible for Plan participation. There are currently no other employees eligible for Plan participation. Plan benefits are payable from the general assets of TCR.

As required by Section 104(a)(1) of ERISA, relevant documents will be provided to you upon your request to TCR, care of the Long Term Compensation Plan Administrator, at the following address: 6421 Industry Way, Westminster, CA 92683-3696. TCR's employer identification number is 20-1253563.

If you have any questions, please do not hesitate to contact me.

Employee Benefits Security Administration
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Best regards,

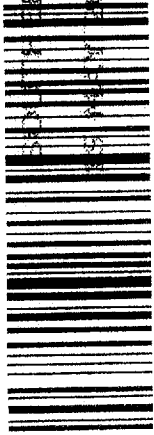


Eric R. Keller
of PAUL, HASTINGS, JANOFSKY & WALKER LLP

cc: Darin Smith, National Operations Facilitator, Teacher Created Resources, Inc.

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ATTORNEYS

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