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QSC AUDIO PRODUCTS, INC.

Hear the Power of Technology

U.S. DEPT.  
OF LABOR

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1675 MacArthur Blvd., Costa Mesa, CA 92626  
Phone 714.754.6175 Fax 714.754.6174

May 24, 2006

Top Hat Plan Exemption  
Pension & Welfare Benefits Adm.  
Room N-5638  
United States Department of Labor  
200 Constitution Avenue N.W.  
Washington DC 20210

Gentlemen:


In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Part 1, Title 1, as provided for an unfunded plan for a select group of management or highly-compensated employees in the DOL Regulation 2520.104-23 the following information is provided:

- 1) Name of Employer: QSC Audio Products, Inc.
- 2) Mailing Address of Employer: 1675 MacArthur Blvd., Costa Mesa CA 92626
- 3) Employer's federal identification number is: 95-3412527
- 4) Number of Plans and Number of Participants in each Plan:

1 Plan covering 5 employees. The above-named Employer maintains this Plan primarily for the purpose of providing deferred compensation benefits to a select group of management or highly-compensated employees.

The Employer will send a copy of all Plan documents and agreements to the Secretary, upon request.

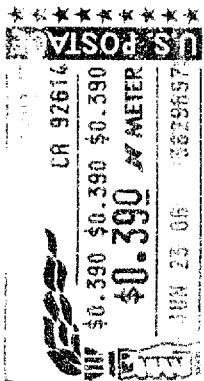
Respectfully submitted,



John Andrews  
C.O.O.



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Tustin CA 92780-7902



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- ◆ TriEqua Insurance Services, Inc.
- ◆ TriEqua Capital Corp.

