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TRUCKER ♦ HUSS

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August 23, 2006

Writer's Direct Dial

Top Hat Plan Exemption
Employee Benefits Security
Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

06 AUG 29 AM 12:16
U.S. DEPT. OF LABOR
OFFICE OF GENERAL INVESTIGATION

Re: *Deferred Compensation Plan, J & J Acoustics, Inc.*

To Whom It May Concern:

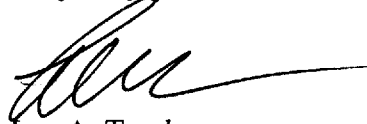
Pursuant to Department of Labor Regulation Section 2520.104-23, please find below a statement concerning an unfunded arrangement maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Employer's Name:	J & J Acoustics, Inc.
Employer's Address:	1141 West San Carlos Street San Jose, CA 95126
Employer's EIN:	94-2431793
Name of Plan:	Deferred Compensation Plan J & J Acoustics, Inc. 2006 Restatement
Date Plan Adopted:	May 22, 2006
Number of Such Plans Maintained by Employer:	1
Number of Employees in Such Plans:	6

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August 23, 2006
Page 2

The plan described above is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Very truly yours,

A handwritten signature in black ink, appearing to read 'L. Trucker', with a long horizontal flourish extending to the right.

Lee A. Trucker

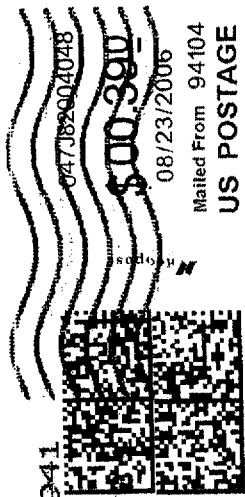
LAT:jah
cc: Shazad Contractor

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