



# LOTUS COMMUNICATIONS CORP.

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November 30, 2006

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

Re: Lotus Communication Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Lotus Communication Deferred Compensation Plan (the Plan), the undersigned intends to use the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (ERISA), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Lotus Communication Corp  
3301 Barham Boulevard, Suite 200  
Los Angeles, CA 90068
2. Employer's Employer Identification Number: 95-2216930
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer hereby states that it maintains one Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees in such Plan is as follows:
  - (a) Lotus Communication Deferred Compensation Plan: 20 Employees

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,  
William H. Shriftman  
Lotus Communication Corp.

By: William H. Shriftman



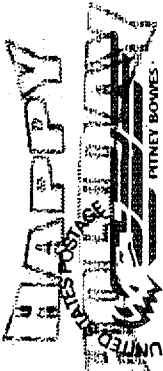


**LOTUS COMMUNICATIONS CORP.**

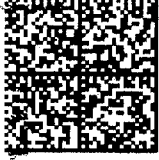
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- Suite 200
- Los Angeles, CA 90068

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