

January 8, 2007

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

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

07 JAN 17 PM 12:41

Re: Top Hat Plan Filing

Dear Sir or Madam,

On January 2, 2007, a deferred compensation agreement was entered into LBi Software Inc. ("Employer") and Lew Zucker (the "Agreement"). Set forth below is a top hat plan filing for this agreement in accordance with the procedures described in 29 C.F.R. § 2520.104-23:

1. Name and Address of Employer—LBI Software, Inc., with offices at 7600 Jericho Turnpike, Woodbury, New York 11791
2. Employer Identification Number—13-3118789
3. Employer Statement—The Employer maintains the Agreement primarily for the purpose of providing deferred compensation for a management or highly compensated employee.
4. Number of Top Hat Pension Plans and the Number of Employees in Each—The Agreement covers one employee. The Employer does not currently have any other top hat pension plans.

Sincerely,

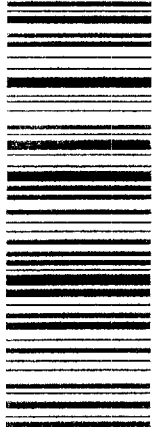


Richard Teed
Vice President

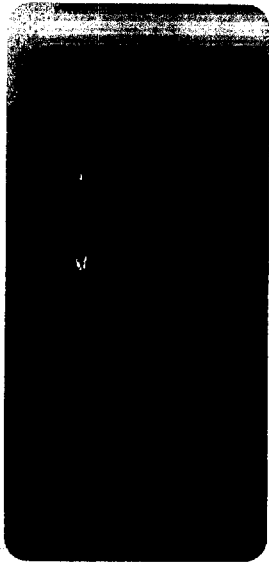


7600 Jericho Turnpike
Woodbury, NY 11797-1725

LBI Software Engineering



7006 2760 0003 8994 7080



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RETURN RECEIPT
DATE: 11/17/99

