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February 28, 2008

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

Re: DynaVox Systems LLC Supplemental Executive Retirement Plan

Dear Sir/Madam:

In accordance with 29 CFR 2520.104-23, on behalf of DynaVox Systems LLC ("Company"), and pursuant to the original establishment of the Supplemental Executive Retirement Plan, and now subsequent execution and adoption of the Internal Revenue Code (IRC) Section 409A compliant plan titled the DynaVox Systems LLC Supplemental Executive Retirement Plan, we hereby provide you with the information set forth below:

Name and Address of Company:

DynaVox Systems LLC
2100 Wharton Street, Suite 400
Pittsburgh, PA 15203

Company's Taxpayer Identification Number:

52-2280045

Required Declaration:

The Company sponsors, or has sponsored, the Supplemental Executive Retirement Plan, which is being administered in compliance with IRC Section 409A, and which has been amended and restated as the DynaVox Systems LLC Supplemental Executive Retirement Plan ("Plan"), and has the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Company. Currently, the Company maintains this one top-hat nonqualified plan. There are currently 6 employees eligible to participate or are actually participating in this Plan. The Plan's restatement effective date is January 1, 2005, with a date of adoption being January 28, 2008.

If you have any questions about this matter, please contact the undersigned.

Sincerely,

Robert Culhane
Vice President of Finance

CHARON PLANNING



2600 Kelly Road, Suite 300
Warrington, PA 18976

CERTIFIED MAIL™



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