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**COOLIDGE WALL**  
*A Legal Professional Association*

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April 9, 2008

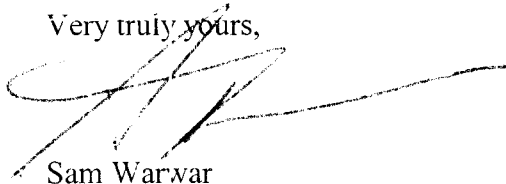
U.S. Department of Labor  
Employee Benefits Security Administration  
Top-Hat Plan Exemption  
200 Constitution Ave. N.W., N-1513  
Washington, D.C. 20210

Re: Write On Target, Inc.  
7941 Washington Woods Dr.  
Dayton, Ohio 45459  
EIN: 31-1431575

Dear Sir or Madam:

On behalf of Write On Target, Inc. (the "Employer"), this letter hereby declares in accordance with Department of Labor Regulation Section 2520.104-23(b) that the purpose of the Write On Target, Inc. Share Award Plan (the "Plan") is to provide deferred compensation for a select group of management or highly compensated employees. Currently, the number of employees participating under the Plan is two (2). The Employer does not maintain any other unfunded top hat plan described in Department of Labor Regulation Section 2520.104-23(b).

Very truly yours,



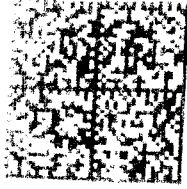
Sam Warwar

cc: Ms. Elizabeth A. Borton

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TOP-HAT PLAN EXEMPTION  
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