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CRAIG P. THOMAS
CPT@RENOZAHM.COM

December 22, 2008

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

Re: NON-QUALIFIED DEFERRED COMPENSATION PLAN

Dear Sir/Madam:

This letter is being provided to you on behalf of Watt Publishing Co. in accordance with the provisions of Department of Labor regulations 29 C.F.R. Section 2520.104-23. You are hereby notified that the employer named in item one (1) below maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Item two (2) below sets forth the name of the plan. Item three (3) below sets forth the number of participants in the plan as of the date of this letter.

Item 1: Watt Publishing Co.
303 North Main Street, Suite 500
Rockford, IL 61101
EIN: 36-1641220

Item 2: Deferred Compensation Plan

Item 3: Number of Participants: 1

Sincerely,

Craig P. Thomas

CPT:jmc

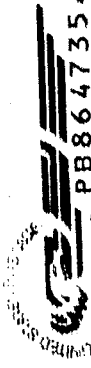
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RENOV & ZAHM

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2902 McFarland Road | Suite 400
Rockford, IL 61107



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