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January 13, 2009

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

Re: Sabert Corporation Management Share Plan

Dear Sir/Madam:

Please be advised that Sabert Corporation has adopted the Sabert Corporation Management Share Plan, a plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Sabert Corporation maintains one such plan, the Sabert Corporation Management Share Plan. The number of employees in the Sabert Corporation Management Share Plan is ten.

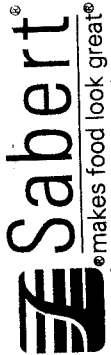
The employer identification number of Sabert Corporation is 13-3147784.

Should you need any other information, please contact me.

SABERT CORPORATION

By: 

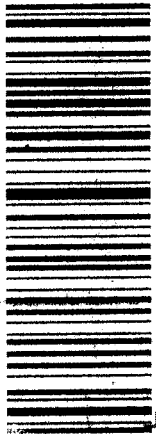
Gary Ziznewski
Chief Financial Officer



879-899 Main Str
Sayreville, NJ 088

Sayreville

PLACE TICKET AT TOP OF ENVELOPE TO THE RIGHT
OF RETURN ADDRESS. FOLD AT DOTTED LINE
CERTIFIED MAIL



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Sayreville
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U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210