

EBSA/PUBLIC DISCLOSURE
2011 APR 11 PM 2:20

April 1, 2011

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

Re: Wang Holding Corporation Stock Appreciation Rights Plan

To Whom It May Concern:

Pursuant to Reg. Section 2520.104-23, Wang Holding Corporation hereby files the following statement to establish an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended, with respect to the above unfunded Plan:

1. Name and address of Employer:

Wang Holding Corporation
42 Washington Road
Princeton, New Jersey 08550

2. Employer Identification Number of Employer:

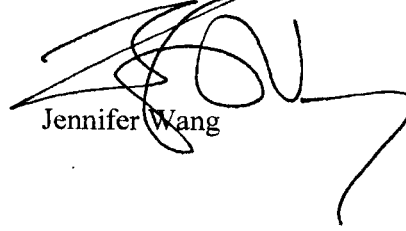
45-0648928

3. Wang Holding Corporation adopted the Wang Holding Corporation Stock Appreciation Rights Plan on March 31, 2011. The Stock Appreciation Rights Plan covers five (5) Participants. Wang Holding Corporation does not maintain any other plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees

Top Hat Plan Exemption
Employee Benefits Security Administration
September 15, 2010
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If you have any questions or need any further information, please contact the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to be 'Jennifer Wang', written over the printed name.

Jennifer Wang

Enclosures

Cc: Tabitha M. Croscut

SFEE & C

Senior Escrow Evaluator, LLC

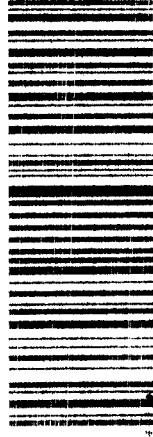
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PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS AND AT DOTTED LINE

CERTIFIED MAIL™



10/11/10 10:00 AM

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