

Writer's direct phone  
(310) 201-5222  
Writer's e-mail  
mwhitehead@seyfarth.com

RECEIVED  
MAR 24 2010  
MITCHELL SILBERBERG & KNUPP LLP

2029 Century Park East, Suite 3500  
Los Angeles, California 90067-3021  
(310) 277-7200  
fax (310) 201-5219  
www.seyfarth.com

March 23, 2010

**VIA U.S. MAIL and FACSIMILE**

William L. Cole, Esq.  
Mitchell Silberberg & Knupp LLP  
11377 West Olympic Boulevard  
Los Angeles, CA 90064-1683

**Re: Writers Age Class Actions Settlement/Request for Confirmation**

Dear Mr. Cole:

This firm is co-counsel to the Producer-Writers Guild of America Pension Plan and the Writers' Guild-Industry Health Fund (collectively, the "Funds"). The Funds have received your letter of February 19, 2010 to Terence Young requesting confirmation that payments made under the settlement agreements referenced in your letter (the "Settlement Agreements") will not result in contributions being owed to the Funds for pension and health and welfare benefits under the terms of the 2008 Writers Guild of America-Alliance of Motion Picture & Television Producers Theatrical and Television Basic Agreement (the "Basic Agreement"), or any predecessor agreement. Our co-counsel on the Funds, Hirsch Adell, joins me in this letter responding to your request.

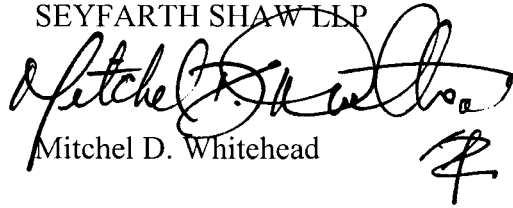
The purpose of this letter is to inform you that the Board of Directors of the Producer-Writers Guild of America Pension, and the Board of Trustees of the Writers' Guild-Industry Health Fund (collectively, the "Boards") have considered the question raised in your letter and have determined that, based on the advice of co-counsel for the Funds, payments made to class members and other individuals pursuant to the Settlement Agreements do not constitute "gross compensation" upon which contributions would be owed to the Funds, as that term is used in the Basic Agreement, any predecessor agreement, or under any of the relevant plan documents for the Funds. A motion to this effect was duly made and unanimously carried at a meeting of the Boards held on March 16, 2010. The Funds would therefore not expect to receive, and will not seek contributions from any settlement fund established under the Settlement Agreements or from any contributing employer to the Funds on account of any such settlement payments.

The Trustees have further determined that, based on the advice of co-counsel, and based on the terms of the Settlement Agreements and other settlement documents, no class member or other individual who receives a settlement payment and who also is, was, or may in the future become a participant in the Funds will be entitled to additional benefit credit for any purposes -- including eligibility, benefit accruals, and vesting -- as a result of such payment.

Please note that the Funds' position on these issues is based on the form of the Settlement Agreements and related documents as provided to the Funds, and that any material change in the terms of those documents could affect the Funds' position on these issues. Please let me know if you have any further questions on this matter, or if you need any additional documentation to reflect the determinations by the Boards of Trustees.

Very truly yours,

SEYFARTH SHAW LLP

A handwritten signature in black ink, appearing to read "Mitchel D. Whitehead". The signature is stylized and overlaps the printed name below it.

Mitchel D. Whitehead

cc: Paul Sprenger, Esq.  
Terence L. Young  
Hirsch Adell, Esq.