

DEPARTMENT OF LABOR NOTIFICATION
Alternative ERISA Reporting and Disclosure Method

1-18-99 11:00 AM

To: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

2520032905180

In compliance with the requirements of the alternative reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Sec. 2520.104-23, the following information is provided by the Plan Administrator:

Name and Address of the Employer: Learning Designs, Inc
2701 University Drive
Suite 124
Auburn Hills, MI 48326
Employer Identification Number: 38-2552328

Learning Designs maintains a plan (or plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
(Name of Employer)

Number of Plans: 1

Number of Participants covered in each plan as of the date of this filing:
2

Dated: February 22, 1999

Learning Designs, Inc.
(Name of Employer)

Signed by: Sheila Ryan
(Plan Administrator)

