



Didax INC.
EDUCATIONAL RESOURCES

Distributors of Teaching Aids & Educational Materials

2520040150410

**DEFERRED COMPENSATION
SPECIMEN ERISA MEMORANDUM STATEMENT**

DATE: DECEMBER 1, 1993

TO: Office of Pension and Welfare Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington DC 20216

FROM: Didax
Identification #04-2599602
395 Main Street
Rowley MA 01969

MAR 23 1994

This statement is with respect to Nonqualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23 (a).

Didax currently maintains 4 nonqualified salary continuation plans for Executives who are members of a "select group of management" or who are "highly compensated".

The number of participants in each plan are:

Plan 1: 1
Plan 2: 3

Plan Administrator: Adella M. Gubbins
Title: Comptroller
Employer: Didax Incorporated