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RETIRED

SAMUEL H. MASLON
1901-1988

December 29, 1992

92-632

Top Hat Exemption
Pension and Welfare Benefit Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

RECEIVED
DEC 31 1992

Re: Alternative Reporting and Disclosure for the Wilson Learning Corporation Management Share Incentive Plan

Dear Sir or Madam:

On behalf of Wilson Learning Corporation, we are providing the following information to comply with the requirements of the alternative method of reporting and disclosure under Part 1 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, as specified in Department of Labor Regulations, 29 C.F.R. § 2520.104-23:

1. Name and Address of Employer: Wilson Learning Corporation
7500 Flying Cloud Drive
Eden Prairie, MN 55344
2. Employer Identification Number: 41-1688253
3. Plan and Purpose: The Wilson Learning Corporation Management Share Incentive Plan is maintained primarily for the purpose of providing unfunded deferred incentive compensation for a select group of management or highly compensated employees.
4. Number of select management or highly compensated participants in the Plan: Approximately 33
5. Date of Plan Adoption: September 11, 1992

MASLON EDELMAN BORMAN & BRAND

December 29, 1992
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Please contact me or Wilson Learning Corporation for copies of Plan documents, which are available on your request.

Sincerely,

A handwritten signature in cursive script that reads "Mark Baumann". The signature is written in dark ink and is positioned above the printed name.

Mark Baumann

MEB/mp

cc: Ms. Elizabeth Wolszon