

**STATEMENT PURSUANT TO DOL REGULATION
SECTION 2520.104-23**

Berlitz International, Inc. hereby files this statement under Department of Labor Regulation Section 2520.104-23 with respect to the plan it maintains for the purpose of providing deferred compensation for a select group of management or highly compensated employees, as follows:

Name and Address
of Employer:

Berlitz International, Inc.
400 Alexander Park
Princeton, NJ 08540-6306

EIN: 13-3550016

Declaration: Berlitz International, Inc. has established the plan listed below for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of New Plans: 1

Name of Plan: Deferred Compensation Agreement

Number of Employees or
Former Employees in the
Plan: 1

The Plan document will be furnished to the Department of Labor if requested by the Secretary of Labor.

WITNESS:

Berlitz International, Inc.

By: David A. Horn

Robert Nenda
Secretary

Date: May 21, 1999

PALMIERI & EISENBERG

ATTORNEYS AT LAW

A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS
715 EXECUTIVE DRIVE
PRINCETON, NEW JERSEY 08540

FRANCIS W. PALMIERI*
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*ADMITTED IN NJ, PA AND NY
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May 27, 1999

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-6544
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

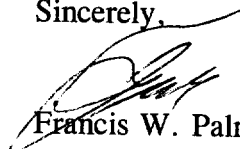
Re: **Deferred Compensation Agreement**

Dear Sirs:

On behalf of Berlitz International, Inc., we are hereby filing a copy of the Statement required under Department of Labor Regulation Section 2520.104-23. If you have any questions regarding the attachment, please do not hesitate to contact our office.

We thank you in advance for your attention to this matter.

Sincerely,



Francis W. Palmieri

FWP/dr

Enclosure

cc: Mr. David Horn (w/ encl.)

PALMIERI & EISENBERG

ATTORNEYS AT LAW

715 EXECUTIVE DRIVE
PRINCETON, NEW JERSEY 08540



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