

DAVID W. HEALEY & ASSOCIATES  
ATTORNEYS AT LAW

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Phone: 617-457-3131 • Fax: 617-457-3133

January 28, 2005

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

RE: Registration Statement for Deferred Compensation Agreement

Dear Sir/Madam:

This firm represents Boston Education Skills & Training Corp. ("Best Corp."). Pursuant to 29 C.F.R. §2520.104-23, this Registration Statement is being filed for a Deferred Compensation Agreement adopted by Best Corp. on December 16, 2004 primarily to provide deferred compensation to a select group of management employees, namely Marie F. Downey, the Executive Director of Best Corp. This one plan covers this one employee. The following information is provided in accordance with the above-cited regulation.

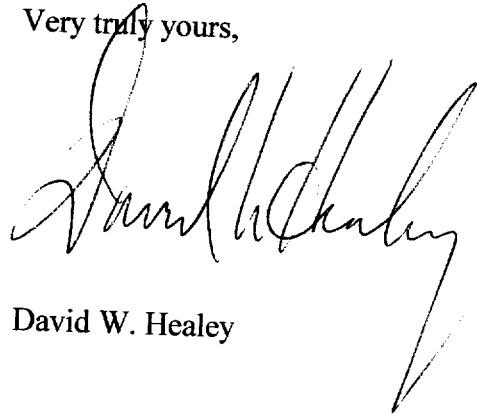
Employer: Boston Education Skills & Training Corp.  
58 Berkeley Street  
Boston, MA 02116  
EIN: 20-0917822

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If additional information is required, please contact the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "David W. Healey". The signature is written in a cursive style with a large initial "D" and a long, sweeping tail.

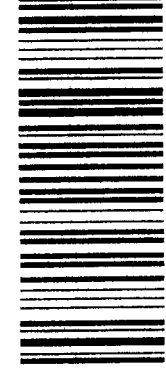
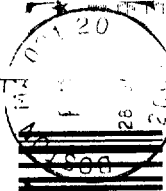
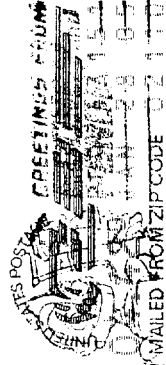
David W. Healey

DWH/  
cc: Marie F. Downey, Executive Director

**CERTIFIED MAIL™**

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77 Franklin Street, Suite 805  
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7003 3110 0001 4352 1113

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