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Charles P. Fontaine
Vice President-Tax
Reed Elsevier Inc.

Direct Line: (617) 558-4918
Direct Fax: (617) 964-5490

September 21, 2001

Via Certified Mail

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

**Re: Alternative Method of Compliance With Reporting and Disclosure Requirement Under DOL
Regulations § 2520.104-23.**

Dear Sirs:

This letter constitutes the plan administrator's statement as to the alternative method of compliance with reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, with respect to unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees, as provided by § 2520.104-23 of the Department of Labor Regulations.

Reed Elsevier Inc. (EIN: 52-1471842) maintains one arrangement which may constitute an unfunded or insured pension plan for a select group of highly compensated employees. One hundred forty-seven (147) individuals employed by Reed Elsevier Inc. and its participating affiliates presently participate in such arrangement. This notice is filed on behalf of Reed Elsevier Inc.

If you should have any questions, please contact me at (617) 558-4918.

Very truly yours,


Charles P. Fontaine
Vice President - Tax

CPF/kbt
Enclosures

cc: Anne Silverman, Reed Elsevier Inc.
Gail Dilisio, Reed Elsevier Inc.
Fred Konta, Coudert Brothers

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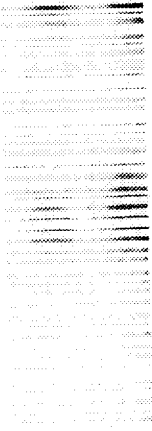
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