

ERB Educational Records Bureau

220 East 42nd Street, New York, New York 10017
(212) 672-9800
Fax (212) 370-4096
www.erbtest.org
February 14, 2006

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CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Top-Hat Plan Exemption

Dear Sir/Madam:

The purpose of this letter is to provide alternative single filing compliance with the reporting and disclosure requirements regarding nonqualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Educational Records Bureau
2. Employer Address: 220 East 42nd Street, New York, NY 10017
3. Employer EIN: 13-1782470
4. The Educational Records Bureau 457(b) Deferred Compensation Plan, adopted effective November 1, 2005, is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Eligible Employees: 1

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA. If you require any additional information, please feel free to contact our counsel, Susan E. Bernstein, Esq. at (212) 756-2056, or the undersigned.

Respectfully,



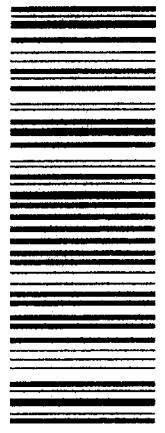
David F. Clune

Business Office



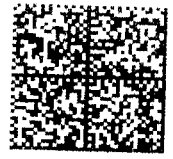
Educational Record

220 East 42nd Street · New York, NY 10017



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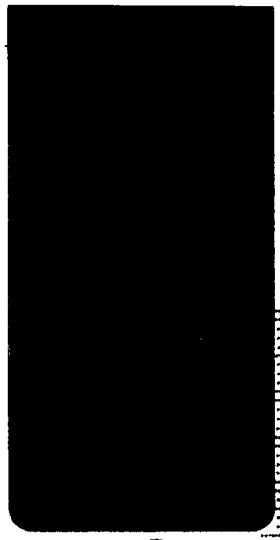


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UNITED STATES Dept. of Labor
200 Constitution Avenue, N.W.
Washington, DC 20021-9



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