

711 Boylston Street  
Boston, MA 02116

617 535 5000  
f 617 535 5005  
aquent.com

October 10, 2006

PERSONAL AND CONFIDENTIAL

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

06 OCT 16 PM 3:54

Re: ***Informational Filing under DOL Reg. Sec. 2520.104-23***

Dear Sir/Madam:

In accordance with DOL Reg. Sec. 2520.104-23, Aquent LLC (the "Plan Sponsor") hereby declares that it maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of the Plan is the *Aquent LLC Nonqualified Deferred Compensation Plan* (the "Plan"). The Plan covers approximately 30 employees and was adopted on October 2, 2006.

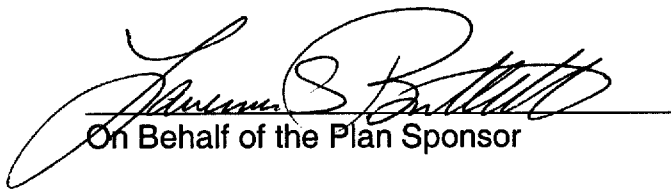
The name, address and employer identification number of the Plan Sponsor are:

Aquent LLC  
711 Boylston Street  
Boston MA 02116  
EIN: 04-3583617

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A copy of the Plan will be provided to the Secretary of the Department of Labor upon request.

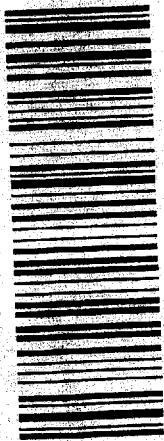
Respectfully submitted,



On Behalf of the Plan Sponsor

Lawrence S. Bartlett  
Vice President, Finance

UNITED STATES MAIL



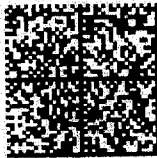
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FROM:

Y AQUENT, LLC  
711 BOYLSTON STREET  
BOSTON, MA 02116-2616



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MAILED FROM ZIP CODE 02116



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