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January 7, 2008

CERTIFIED MAIL No. 7006 3450 0003 9014 9308
RETURN RECEIPT REQUESTED

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

03 JAN 17 AM 7:03

Re: Associates for International Research, Inc. 2007 Incentive Share Plan
Employer: Associates for International Research, Inc.
EIN: 04-2174384

Dear Sir/Madam:

As provided under 29 C.F.R. § 2520.104-23 of the regulations issued under Section 104 of the Employee Retirement Income Security Act of 1974, as amended, Associates for International Research, Inc. intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"). This letter serves as notice that this employer maintains a "top-hat" plan to which this filing applies:

- primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees; and
- under which benefits are paid as needed solely from the general assets of the employer.

The "top hat" plan is called the Associates for International Research, Inc. 2007 Incentive Share Plan (the "Plan"). The Plan currently covers 12 employees.

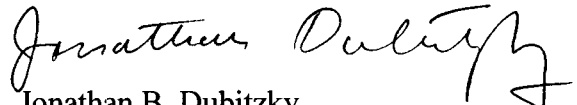
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The address of the employer is as follows:

Associates for International Research, Inc.
1100 Massachusetts Avenue
Cambridge, MA 02138

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

Very truly yours,


Jonathan B. Dubitzky

AN & STER

J. D. Worc
Sullivan & Worc
One Post Office
Boston, MA 02109
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