

Guilford Publications, Inc.

72 Spring Street, New York, NY 10012  
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Fax: (212) 966-6708  
E-mail: staff@guilford.com  
Website: http://www.guilford.com

April 1, 2008

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

Dear Sir or Madam:

Guilford Publications, Inc. hereby supplies the following information pursuant to Labor Department Regulations Section 2520.104-23:

1. Name and Address of Employer:

Guilford Publications, Inc.  
72 Spring Street  
New York, NY 10012

2. Employer Identification Number:


13-2756263

3. Guilford Publications, Inc. maintains the following plan primarily for the purpose of providing deferred compensation for a select group of highly compensated or management employees:

Number of Plans: 1  
Name of Plan: Guilford Publishing Supplemental Executive Retirement Plan  
Number of Employees in Plan: 2

Guilford Publications, Inc. a New York corporation

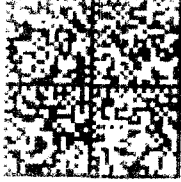
By:

  
Robert Matloff

Its: President



Guilford Publications, Inc.  
72 Spring Street  
New York, N.Y. 10012



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