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2520082703249

July 1, 2008

08 JUL 10 AM 6:56

CERTIFIED MAIL

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

Dear Sir or Madam:

In accordance with Department of Labor Regulation Section 2520.104-23, the purpose of this letter is to notify you that the Higher Learning Commission (the "Company"), EIN 36-4405660, maintains the Higher Learning Commission 457(b) Deferred Compensation Plan, effective July 1, 2008 (the "Plan"), primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees of the Company. As of the date of this letter, one individual is eligible for participation in the Plan.

The Company currently maintains a total of one of these types of plans, and one individual is eligible for participation in such plan as of the date of this letter.

The Plan is maintained in accordance with a written plan document that will be provided to the Secretary of the Department of Labor upon request in accordance with Section 104(a)(6) of the Employee Retirement Income Security Act of 1974.

Sincerely,



Bernadette A. Ivers
Director of Operations

cc: Megan Glunz Horton,
Drinker Biddle & Reath LLP

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