

January 22, 2009

**BY CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

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

Re: **Deferred Compensation Plan – Educational Media Foundation**  
Client-Matter No. 35138.00000

Dear Sir/Madam:

I enclose an original and a copy of the Top Hat Plan statement for Educational Media Foundation.

Please conform the copy and return it to us in the enclosed stamped envelope. If you have any questions please do not hesitate to contact us.

Very truly yours,

DOWNEY BRAND LLP



Jennifer G. Krengel

Enclosure

cc: Mike Novak

January 22, 2009

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

Re: **Deferred Compensation Plan – Top Hat Filing**

Dear Ladies and Gentlemen:

Pursuant to 29 C.F.R. §2520.104-23, we are making this filing on behalf of our client, Educational Media Foundation with respect to its deferred compensation plans:

1. Name and Address of Employer:

Educational Media Foundation  
5700 West Oaks Blvd.  
Rocklin, CA 95765

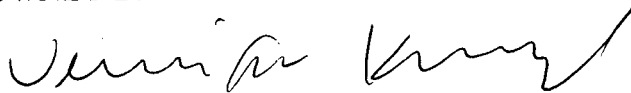
2. Federal Employer Identification No. 94-2816342.

3. The Employer has established one deferred compensation plan that is an unfunded arrangement maintained primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.

4. One employee is covered by the plan.

Very truly yours,

DOWNEY BRAND LLP



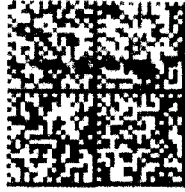
Jennifer G. Krengel

cc: Mike Novak

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San Francisco, CA 95814

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