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February 12, 2009

VIA CERTIFIED MAIL

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

Re: Cultural Experiences Abroad, Inc.
Stock Appreciation Rights Plan and Supplemental Executive Retirement Plan

Dear Sir or Madam:

Enclosed for filing with the Secretary of Labor is a statement satisfying the alternate form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"). This statement is intended to fulfill the requirements set forth in Department of Labor Regulation Section 2520.104-23 with respect to the Stock Appreciation Rights Plan and the Supplemental Executive Retirement Plan adopted on December 10, 2008 for the benefit of employees who are members of a "top-hat group."

Very truly yours,

Cultural Experiences Abroad, Inc.

By: 
Its: CHAIRMAN

Enclosure

cc: Thomas R. Hoecker, Esq. (w/enc.)

CULTURAL EXPERIENCES ABROAD, INC.

**STATEMENT PURSUANT TO DEPARTMENT OF LABOR
REGULATIONS SECTION 2520.104-23**

Cultural Experiences Abroad, Inc. (the "Employer") hereby submits the following information to the Secretary of Labor with respect to the Cultural Experiences Abroad, Inc. Stock Appreciation Rights Plan and the Cultural Experiences Abroad, Inc. Supplemental Executive Retirement Plan, both of which were adopted by the Employer on December 10, 2008, and both of which provide benefits to employees who are part of a select group of management or highly compensated employees.

1. Name and Address of Employer:

Cultural Experiences Abroad, Inc.
2005 West 14th Street, Suite 113
Tempe, Arizona 85281

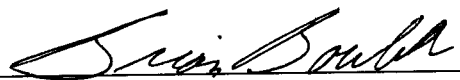
2. Employer identification number assigned by the Internal Revenue Service to the Employer:

36-4153584

3. The Employer has entered into the Plans primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.
4. At this time, the two Plans identified above are the only plans maintained by the Employer to provide deferred compensation to a select group of management or highly compensated employees. The Stock Appreciation Rights Plan has 3 current participants. The Supplemental Executive Retirement Plan has 3 participants.

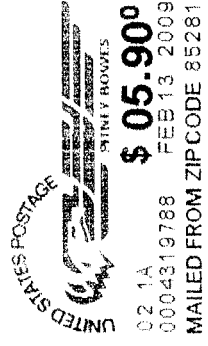
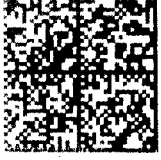
Dated FEB 12, 2009.

CULTURAL EXPERIENCES ABROAD, INC.

By: 
Its: CHAIRMAN

CEA
Education Solutions™

2005 W. 14th Street
Suite 113
Tempe, AZ 85281-6977



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