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March 5, 2009

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

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Re: Amended and Restated Nonqualified Deferred  
Compensation Plan of Kindermusik International, Inc.

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Dear Sir or Madam:

The plan sponsor described below has amended and restated a plan previously adopted primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan was amended and restated to comply with requirements of Section 409A of the Internal Revenue Code.

Benefits from the plan are to be paid as needed solely from the general assets of the plan sponsor, or provided through insurance contracts or policies for which the premiums are paid directly by the plan sponsor from its general assets.

A statement was filed in accordance with 29 C.F.R. § 2520.104-23 at the time of the plan's original adoption. This statement is being filed with respect to the amended and restated plan:

1. Name of plan: Amended and Restated Nonqualified Deferred Compensation Plan of Kindermusik International, Inc.
2. Name and address of plan sponsor: Kindermusik International, Inc., Post Office Box 26575, Greensboro, North Carolina 27415.
3. Employer identification number: 56-1851876

4. Number of participants in plan: 3
5. Date as of which amended and restated plan became subject to ERISA: January 1, 2009.

Please contact the undersigned if additional information is required.

Sincerely,



William R. Whitehurst

WRW/dlm

cc: Mr. Scott D. Kinsey

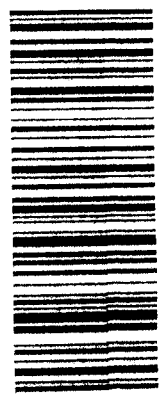
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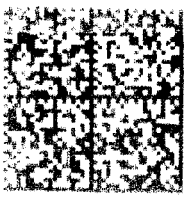


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Washington, D.C. 20210



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