

March 25, 2010

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, D C 20210

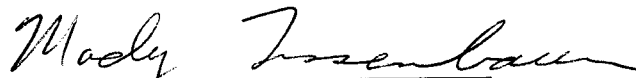
Dear Sir or Madam:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Parts 1, Title 1, as provided for an unfunded plan for a select group of management or highly compensated employees in the D.O.L. Regulation 2520.104-23 the following information is provided:

1. The name of the employer is: The Journal of Bone & Joint Surgery
2. The mailing address of the employer is: 20 Pickering Street, Needham MA 02492-3157
3. The employer's federal identification number (EIN) is: 04-2104359
4. The number of plans and the number of participants in each plan is:
4 plan covering 4 employees. The above named employer maintains these plans primarily for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees.

The employer will send a copy of all plan documents and agreements to the Secretary, upon request.

Respectfully submitted,



Mady Tissenbaum

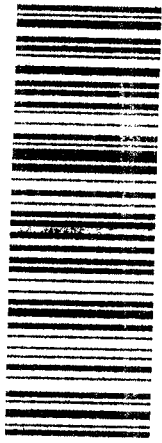
(To be signed by an Officer of the Corporation)

EXCELLENCE THROUGH PEER REVIEW

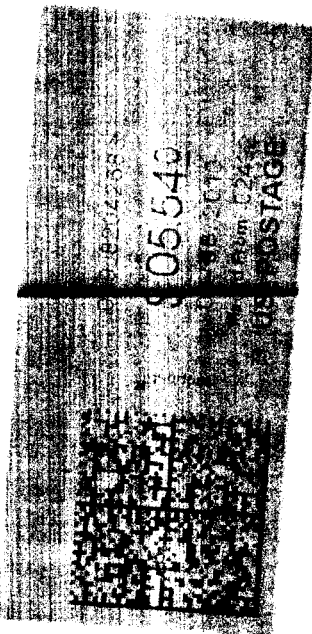
THE JOURNAL OF BONE & JOINT SURGERY

JBJS

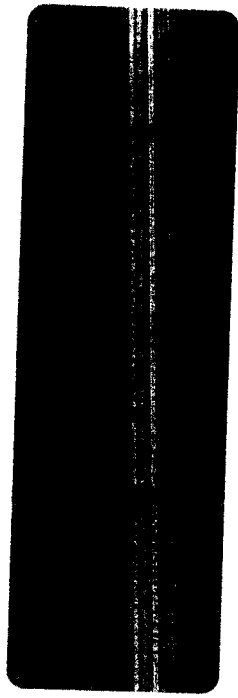
20 PICKERING STREET
NEEDHAM, MASSACHUSETTS 02492-3157



7009 1410 0001 0760 4101



RETURN RECEIPT
REQUESTED



POSTNET barcode