

2520110590509

Steven Boss
World Education Services
1 Battery Park Plaza
New York, NY 10004

EBSA/PUBLIC DISCLOSURE
2011 JAN 28 AM 9:26

January 20, 2011

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

RE: 457(b) Deferred Compensation Plan of World Education Services, Inc.

Dear Sir/Madam:

It has come to my attention that World Education Services failed to file a "Top Hat Statement" for our 457(b) Deferred Compensation Plan at the adoption of the plan in July 2007. Therefore, at this time I am sending the enclosed Statement to the U.S. Department of Labor in Washington at the address listed above. In addition, I am sending a check in the amount of \$750 payable to the U.S. Department of Labor to the U.S. Department of Labor in Charlotte, NC at DFVCP, P.O. Box 70933, Charlotte, NC 28272-0933 and enclosing a copy of the Form 5500 Annual Return/Report (without schedules or attachments) items 1a-1b, 2a-2c, 3a-3c. Please acknowledge receipt of the filing by signing and returning the enclosed copy of the Top Hat Statement in the enclosed stamped, self-addressed envelope.

Thank you for your attention in this matter,

Sincerely,



Steven Boss
Plan Administrator

enclosures

Steven Boss
World Education Services
1 Battery Park Plaza
New York, NY 10004

January 20, 2011

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Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

RE: 457(b) Deferred Compensation Plan of World Education Services, Inc.

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor regulations at 29 CFR §2520.104-23, you are hereby notified that the employer named in item (1) maintains a plan or plans (as identified in item (2)) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) sets out the approximate number of participants in each plan as of the date of this letter.

Item (1):

World Education Services
1 Battery Park Plaza
New York, NY 10004
23-7396384

Item (2):

888 -- 457(b) Deferred Compensation Plan of World Education Services, Inc.

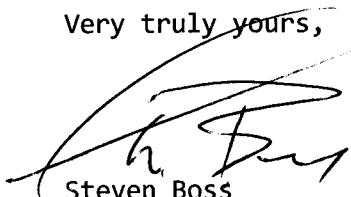
Item (3):

Plan number	Number of Participants
888	3

Kindly acknowledge receipt of this filing by signing and returning to the sender the enclosed copy of this statement, which is intended to serve as acknowledgment

of receipt of this statement. A stamped, self-addressed envelope is enclosed for your convenience.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Steven Boss', written over a horizontal line.

Steven Boss
Plan Administrator

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01/20/2011

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Washington, D.C. 20210