

BURNS & LEVINSON LLP

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

Ladies and Gentlemen:

The employer identified below maintains one or more unfunded employee pension benefit plans as defined under ERISA §3(2), designed to provide deferred compensation for a select group of management and highly compensated employees. The following provides the specific, updated information required by 29 CFR 2520.104-23:

Name of Employer: Curriculum Associates, LLC

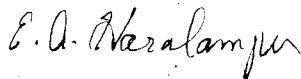
Address of Employer: 153 Rangeway Road
 North Billerica, MA 01862

Employer Identification Number 26-3954988
 (EIN):

Number of Top Hat Plans: 2
 That Employer Maintains:

Number of Employees in
 Each Plan: 6-12

Very truly yours,



Evelyn A. Haralampu

EAH/vack

4814-9407-1577.1

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