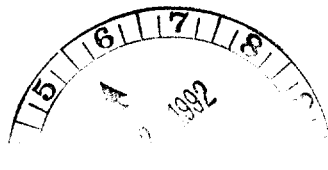


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CHECK NO. 079649 DATE 9/23/92

CHECK NO. 079649 DATE 9/23/92
VENDOR

CONTROL NUMBER 0608

INVOICE NUMBER	INVOICE DATE	INVOICE DESCRIPTION	GROSS AMOUNT	DISCOUNTS, TAXES, RETENTION	NET AMOUNT
	9/16/92	REG. STMT 05180	1,000.00	.00	1,000.00

WAR MEMORIAL OPERA HOUSE
301 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-4509

TELEPHONE (415) 861-4008
FAX (415) 621-7508

CABLE SANOPERA
TELEX 34459 SF OPERA SFO

LOTHI MANSOURI
GENERAL DIRECTOR

DONALD C. RUNNICLES
MUSIC DIRECTOR

san francisco
OPERA

September 17, 1992

U.S. Department of Labor
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D.C. 20013-5212

Statement Pursuant to 29 CFR 2520.104-23

To Whom This May Concern:

We, the 05180

San Francisco Opera Association
War Memorial Opera House
301 Van Ness Avenue
San Francisco, CA 94102-4509
EIN 94-0836240

maintain three unfunded top hat pension plans eligible for the alternative method of compliance under 29 CFR 2520.104-23. These **three plans** are maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The three plans have one participant each.

This statement is filed pursuant to 29 CFR 2520.104-23. Enclosed please find a check for \$1,000 as payment of late filing penalties pursuant to guidance published in the Federal Register on July 24, 1992, by the U.S. Department of Labor.

Thank you,

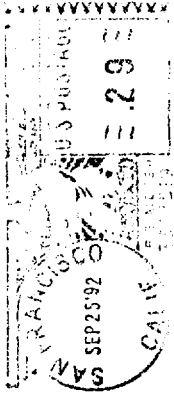
Gisela Fränken
Controller/Treasurer

for the San Francisco Opera Association

Enclosure
GF/sl

WAR MEMORIAL OPERA HOUSE
301 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-4909

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Pension and Welfare Benefits Administration
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