



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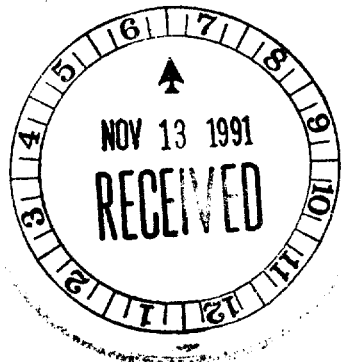
Top Hat Plan Exemption
Pension and Welfare
Benefits Administration, Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Dear Sir or Madam:

The American Society of Composers, Authors and Publishers ("ASCAP"), EIN 13-0434220, with its principal office at One Lincoln Plaza, New York, New York 10023, maintains the American Society of Composers, Authors and Publishers Retirement Equalization Benefit Plan (the "Plan") primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. There are three employees in the Plan. Pursuant to Department of Labor Reg. section 2520.104-23(b), promulgated under the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), ASCAP, by the transmittal of this letter to the U.S. Department of Labor, is hereby deemed to have complied with the reporting and disclosure requirements of Part 1 of Title I of ERISA.

Very truly yours,

AMERICAN SOCIETY OF COMPOSERS,
AUTHORS AND PUBLISHERS



By: John A. LoFrumento
Title: Chief Financial Officer