

The Shubert Organization, Inc.

234 West 44th Street New York, N.Y. 10036 212 944 3740

ROBERT E. WANKEL
Vice President of Finance

2520032904581

September 8, 1992

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

Gentlemen:

Please be advised that:

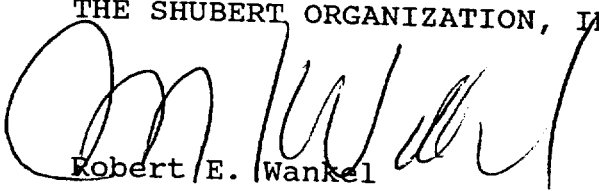
The Shubert Organization, Inc.
234 West 44th Street
New York, New York 10036,
EIN: 13-2751366

maintains The Shubert Organization, Inc. Supplemental Plan, an unfunded plan of deferred compensation covering a select group of management or highly compensated employees.

As of the date hereof, there is only one such plan in effect, which covers six employees.

Sincerely,

THE SHUBERT ORGANIZATION, INC.


Robert E. Wankel

REW:ptj

SEP 16 1992
RECEIVED