



Douglas H. Wheeler
President
Patrick Hayes
Founder

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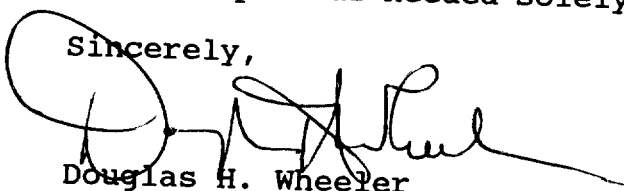
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room 5644
200 Constitution Avenue NW
Washington DC 20210

Re: Washington Performing Arts Society Deferred Compensation
Plan

Dear Sirs:

Washington Performing Arts Society, 2000 L Street NW, Suite 810, Washington DC 20036, Employment Identification No.52-6062439, maintains a plan effective September 1, 1994, primarily for the purposes of providing deferred compensation for a select group of management and highly compensated employees. There is one such plan and one employee participates in the plan. The benefits under the plan are paid as needed solely from the general assets of the plan.

Sincerely,



Douglas H. Wheeler
President