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PLEASE NOTE OUR
NEW ADDRESS

C. THOMAS TOPPIN AND ASSOCIATES, P.C.
A PROFESSIONAL CORPORATION

C. THOMAS TOPPIN
WILLIAM D. WOOD

ATTORNEYS AND COUNSELORS
39400 WOODWARD AVE., SUITE 200
P.O. BOX 100
BLOOMFIELD HILLS, MICHIGAN 48304

TELEPHONE:
(248) 647-0930

LEGAL ASSISTANTS:
JOANN D. KELLER
NANCY J. SHEILS

FACSIMILE:
(248) 647-4138

August 17, 2000

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

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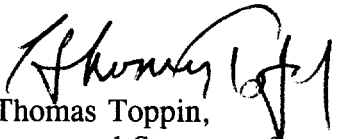
Re: Reporting and Disclosure Compliance

Dear Sir/Madam:

This office is counsel for Michigan Opera Theatre, a Michigan Non-Profit Corporation. Pursuant to 29CFR 2520.104-23, this letter is sent to advise you that Michigan Opera Theatre, as an employer, has entered into a deferred compensation agreement with a highly compensated, management level employee primarily for the purpose of providing deferred compensation to that highly compensated, management level employee. In the event that this Agreement is a plan covered under ERISA, this statement is intended to provide the information required to comply with the reporting and disclosure requirements of Part 1, of Title I of ERISA. Michigan Opera Theatre maintains only one such Agreement or Plan, and there is one employee covered under this Agreement. Michigan Opera Theatre's employer identification number is 38-2052726, and their address is 1526 Broadway, Detroit, Michigan, 48226. Please process this statement in accordance with your normal procedures.

Thank you.

Very truly yours,


C. Thomas Toppin,
Attorney and Secretary for
Michigan Opera Theatre

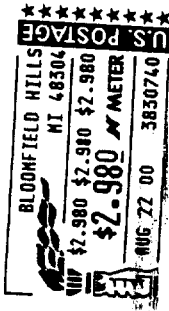
CTT/az

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