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GREENSFELDER, HEMKER & GALE, P.C.

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U.S. DEPT. OF LABOR
PDBA/PUBLIC DISCLOSURE
AFFILIATE OFFICE
GREENSFELDER, HEMKER & GALE
BELLEVILLE, ILLINOIS
01 MAR 28 PM 2:25

March 22, 2001

**CERTIFIED MAIL NO. 7099 3400 0016 9283 7547
RETURN RECEIPT REQUESTED**

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

Re: Center of Contemporary Arts Deferred Compensation Plan

Gentlemen:

This letter will serve as the statement deemed to satisfy the reporting and disclosure provisions of Title I, Part 1 of the Employee Retirement Income Security Act of 1974, as provided for in Regulations Section 2520.104-23.

Name and Address of Employer: Center of Contemporary Arts
524 Trinity
St. Louis, MO 63130

EIN: 43-1395056

Name of Plan: Center of Contemporary Arts Deferred Compensation Plan

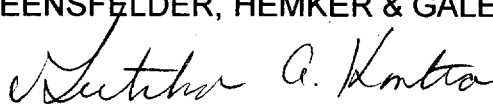
Number of Plan Participants: 1

The primary purpose of this plan is to provide deferred compensation for a select group of highly compensated employees. Copies of plan documents as required by Section 104(a)(1) of the Act will be furnished upon request.

Very truly yours,

GREENSFELDER, HEMKER & GALE, P.C.

By


Gretchen A. Kontra

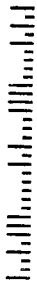
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