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PERFORMING ARTS CENTER
OF LOS ANGELES COUNTY

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Via Certified Mail – Return Receipt Requested

April 30, 2004

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

Re: Performing Arts Center of Los Angeles
County Supplemental Savings Plan

Dear Sir or Madam:

The purpose of this letter is for Performing Arts Center of Los Angeles County (the "Employer"), as employer and administrator with respect to the plan identified below, to file a statement with the Secretary of Labor in accordance with Department of Labor Regulation § 2520.104-23 as an alternative method of compliance with the reporting and disclosure provisions of Title I of the Employee Retirement Income Security Act of 1974 for certain "top-hat" plans. The Employer's address and federal tax identification number are as follows:

Performing Arts Center of Los Angeles County
135 North Grand Avenue
Los Angeles, California 90012
95-2217011

The Employer adopted on April 13, 2004 the Performing Arts Center of Los Angeles County Supplemental Savings Plan. This arrangement is primarily for the purpose of providing deferred compensation for a select group of its management or highly compensated employees. As of the date of this letter, one employee participates in this plan.

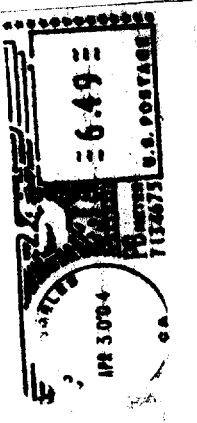
If you have any further questions or require additional information in connection with this letter, please contact the undersigned.

Very truly yours,

William Meyerchak
V.P. Finance/CFO



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RETURN TO ADDRESSEE REQUESTED