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**Deloitte
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July 21, 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 N.W.
Washington, D.C. 20210

Plan Name: **The Tussauds Group, Inc. Supplemental Executive
Retirement Plan (the "Plan")**

Employer Name and Address: **The Tussauds Group, Inc. (the "Plan Sponsor")
7380 Sand Lake Road Ste. 500
Orlando, FL 32819-5248**

EIN: **13-3894317**

On behalf of the Plan Sponsor, please accept this letter as the filing statement for the Plan, filed in order to satisfy the requirements of 29 CFR 2520.104-23, Alternative Method of Compliance for Pension Plans and Certain Selected Employees, as well as the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, pursuant to the authority to file in the Alternative Method granted by Section 110 of the Act.

The Plan Sponsor maintains this Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan Sponsor sponsors one (1) such plan currently covering one (1) employee.

Any additional information which may be desired will be furnished upon request to the undersigned.

Sincerely,



John T. Stokesbury
Director

cc: Anthony Peluso, The Tussauds Group, Inc.

**Deloitte
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Tohmatsu**

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