

**SCUDDER & ESLER CO.**  
A Legal Professional Association

2520052091703

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November 8, 1999

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: Name: Victoria Theatre Association (the "**Company**")  
Address: 138 North Main Street  
Dayton, OH 45402-1776  
EIN: 31-0897638

Dear Sir or Madam:

Pursuant to 29 C.F.R. Section 2520.104-23(b), this is to inform you that the Company maintains a top hat plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Company maintains one such plan.

If you have any questions, please contact me.

Sincerely,



C. Marshall Esler, Jr.

CME/lei  
Copy - Mr. Mark Light

