

2520052091775



Mohegan Sun

a legendary gaming experience

December 21, 1999

1 Mohegan Sun Boulevard

Uncasville, CT 06382

860.204.8000

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Re: Mohegan Sun Casino-Adoption of Deferred Compensation Plan

Dear Sir or Madam:

Please be advised that the Mohegan Tribal Gaming Authority has adopted a deferred compensation plan for the benefit of a select group of management or highly compensated employees. Set forth below is the information requested pursuant to the departmental regulations:

1. Employer: Mohegan Tribal Gaming Authority
d/b/a Mohegan Sun Casino
1 Mohegan Sun Boulevard
Uncasville, CT 06382
2. Employer EIN: 06-1436334
3. Declaration: The employer hereby declares that the plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains one such plan and that plan originally benefits approximately 35 employees.

Please feel free to contact us if you have any questions.

Sincerely,

Kevin C. Bogle

Kevin C. Bogle
Vice-President,
Human Resources
Mohegan Sun Casino

c: Bill Velardo
Jeanette Ziegler
Dale White
Donna St. Germain
Kathy Odle

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CERTIFIED

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