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David R. Williams Chairman
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Mark J. Weinstein General Director
Christopher Hahn Artistic Director
John Mauceri Music Director

November 10, 2005

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Pittsburgh Opera, Inc.
801 Penn Avenue
Pittsburgh, PA 15222
E.I.N.: 25-1073139

Top-Hat Statement
By Plan Administrator

Pittsburgh Opera, Inc. (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of the Pittsburgh Opera 457(b) Private Plan (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the plan is one officer. In addition, the Employer maintains no other unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b).

Date: NOVEMBER 10, 2005

By: [signature]

Title: FINANCE DIRECTOR
(On behalf of the Plan Administrator)

801 Penn Avenue | Pittsburgh, PA 15222 | p: [412] 281-0912 | f: [412] 281-4324 | www.pittsburghopera.org

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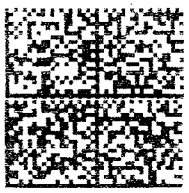

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