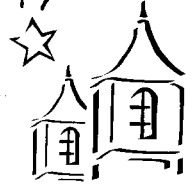


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December 21, 2005

Starlight
Theatre

**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: Starlight Theatre Association, Inc. 457 Plan

Dear Sir/Madam:

This statement is provided pursuant to Labor Reg. Section 2520.104-23 and is filed on behalf of the Employer, Starlight Theatre Association, Inc. The Employer maintains a nonqualified deferred compensation plan, which became effective as of December 1, 2005. The Employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. One employee participates in the Plan.

The Employer's name, address, and employer identification number are:

Starlight Theatre Association, Inc.
6601 Swope Parkway
Kansas City, MO 64132
44-0552079

The Employer does not maintain any other nonqualified deferred compensation plans.

Plan documents will be provided upon request.

Sincerely,

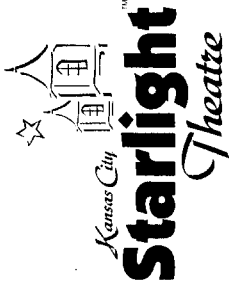
Starlight Theatre Association, Inc.

By: Brenda Mortensen

Name: BRENDA MORTENSEN

Title: VP of finance

048391 / 099952
NDBRA 1268868

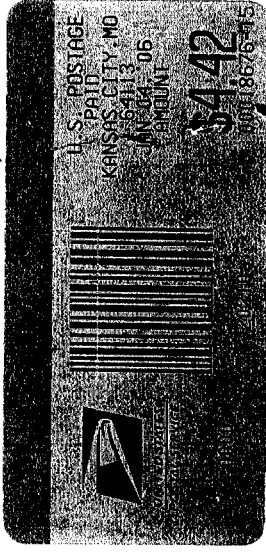


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200 Constitution Avenue, N.W.
Washington, D.C. 20210

