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January 20, 2006

Certified Mail (Return Receipt Requested)

Top Hat Exemption  
 Pension and Welfare Benefits Administration  
 Room N-5644  
 U.S. Department of Labor  
 200 Constitution Avenue, NW  
 Washington, D.C. 20210

Dear Sir or Madam:

Re: Delaware North Companies, Incorporated Deferred Compensation Agreement (the "Plan"), Dated as of December 29, 2005

Pursuant to Department of Labor Regulation § 2520.104-23, this statement is filed for the Plan for the purpose of satisfying the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974. Delaware North Companies, Incorporated, pursuant to the terms of the Plan, provides unfunded, additional retirement benefits for a member of a select group of management or highly compensated employees. The following information is included as part of this statement.

1. The name and address of the employer:  
 Delaware North Companies, Incorporated  
 40 Fountain Plaza  
 Buffalo, New York 14202
2. The Employer Identification Number assigned by the IRS to the employer:  
 16-0994528.
3. The employer maintains the Plan primarily for the purpose of providing deferred compensation for a member of a select group of management or highly compensated employees. Currently, there is one employee covered under the Plan. This coverage number is accurate as of January 11, 2006, and the number of employees covered after that date may change.
4. The Plan was adopted on December 29, 2005, with an effective date of December 29, 2005.

A copy of the Plan is available upon request as required by Section 104(a)(1) of ERISA.

The undersigned attorney respectfully submits this statement on behalf of the employer.

Very truly yours,



Anita C. Costello

ACC/jlb

cc: Eileen Morgan

**Hodgson Russ**<sup>LLP</sup>  
ATTORNEYS  
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Buffalo, New York 14203-2391

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