

U.S. DEPT. OF
LABOR

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SEGERSTROM HALL

600 TOWN CENTER DRIVE
COSTA MESA, CALIFORNIA 92626
714.556.2121 WWW.OCPAC.ORG

2520062760721

Date: July 28, 2006

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

Dear Sir or Madame:

This statement is filed under DOL Regulations § 2520.104-23.

Employer: Orange County Performing Arts Center

Address: 600 Town Center Drive
Costa Mesa, CA 92626-1916

Employer ID
Number: 23-7287150

Effective January 1, 2006, the Employer adopted the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan Name: Orange County Performing Arts Center 457(b) Plan

Number of Participants: One

Sincerely,

A handwritten signature in black ink that reads "Brian L. Finck".

Brian L. Finck
Administrator



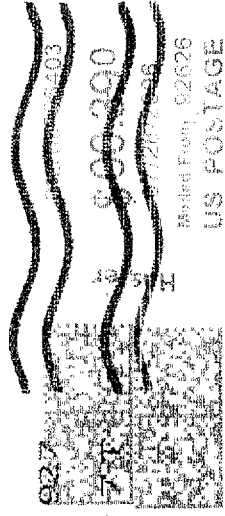
ORANGE COUNTY
PERFORMING
ARTS CENTER

SEGERSTROM HALL

600 TOWN CENTER DRIVE
COSTA MESA, CALIFORNIA 92626

SANTA ANA CA 92703

28 JUL 2006 PM 7:31



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