

The

EPLER

Company

BENEFITS AND COMPENSATION
CONSULTANTS AND ACTUARIES450 B Street, Suite 750
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July 31, 2006

PRIVATE

Top Hat Exemption
EBSA
Room N-5644
U.S. Department of Labor
200 Constitution Avenue
Washington, D.C. 20210

06 AUG - 8 AM 1:45

Re: San Diego Opera Supplemental Executive Retirement Plan

Gentlemen:

Please be advised that the San Diego Opera has established a supplemental executive retirement plan for its Director of Strategic Planning and Special Projects. It is a plan maintained primarily for the purpose of providing deferred compensation to senior members of management. At this time, there in only one (1) individual covered by the Plan.

The following information applies:

San Diego Opera
1220 Third Avenue
18th Floor
San Diego, California 92101
EIN: 95-6044429

Please contact the undersigned should you have any questions on this matter.

Thank you very much.

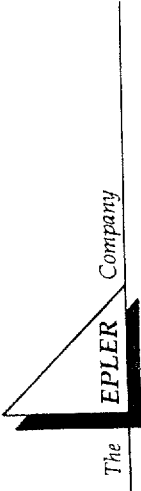
Sincerely,

THE EPLER COMPANY

Jane Barry
President

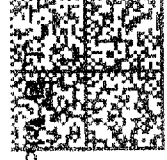
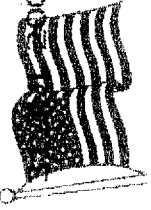
JB:mj

cc: Faye Wilson, Board of Directors
Ann Campbell, San Diego Opera



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San Diego, California 92101-8002

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