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December 18, 2007

Administrator – Top Hat Plan Exemption
PWBA – Room N5644
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

**RE: The Goodspeed Opera House Foundation, Inc.
Non-Qualified Top Hat Deferred Compensation Plan**

Dear Program Administrator:

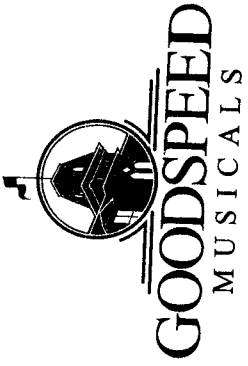
As Executive Director of The Goodspeed Opera House Foundation, Inc. (the "Company") which Company is administrator of the Plan, I am filing this statement pursuant to DOL Reg. § 2530.104-23 to satisfy the one time reporting and disclosure requirement of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended. The Company has established a Plan to provide a select group of highly compensated or key management employees as determined from time to time in the sole discretion of the Company's Members with an annual Company contribution and employee elective contributions pursuant to Code Section 457(b). The Plan currently covers only two of the Company's key management employees. This Agreement is the second non-qualified employee benefit agreement that covers any key management or highly compensated employees. All benefits are paid solely by the Company from its general assets. The Company's address is The Goodspeed Opera House Foundation, Inc., Attn: Michael P. Price, Executive Director, 6 Main Street, East Haddam, Connecticut 06423, and the employer identification number for the Company is 13-1969314. If you would like a copy of the Plan or any additional information please contact the undersigned.

Please acknowledge receipt of this statement by date stamping the duplicate copy of this statement and returning it in the enclosed prepaid envelope. Thank you.

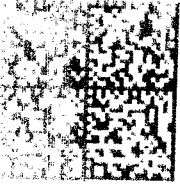
Sincerely,



Michael P. Price
Executive Director



Box A • East Haddam, CT • 06423



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