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August 19, 2008

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

Re: Notice of Plan of Deferred Compensation

Ladies and Gentlemen:

Pursuant to DOL Reg. 2520.104-23, New York Islanders Hockey Club L.P. (the "Employer") hereby files the following information with respect to its plans of deferred compensation:

1. Name and Address of the Employer:

New York Islanders Hockey Club L.P.
1535 Old Country Road
Plainview NY 11803

2. Federal Employer Identification Number (EIN):

11-2254417

3. The Employer maintains 2 ("G&M and Coaches Pension Plan" and "Assistant Coach/Head Trainer Plan") unfunded plans of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.

4. The G&M and Coaches Pension Plan identified in paragraph 3 currently covers 9 employees; the Assistant Coach/Head Trainer Plan other plan identified in paragraph 3 currently covers 6 employees.

Very truly yours,

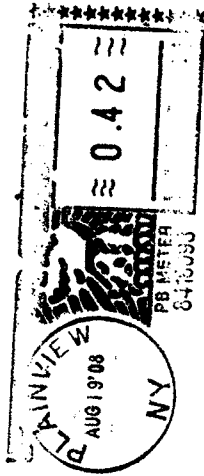
A handwritten signature in black ink, appearing to read 'Frank Romano', written in a cursive style.

Frank Romano

Controller



New York Islanders Hockey Club
New York Dragons Arena Football
1535 Old Country Rd.
Plainview, NY 11803



Postage and Prepaid
New York State Security Administration
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Plainview, NY 11803
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Wasil, W. J.

