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EBSA/PUBLIC DISCLOSURE  
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January 19, 2010

The ANGELL Pension Group, Inc.  
Actuaries, Consultants and Administrators for Employee Benefit Plans  
10 Hemingway Drive  
East Providence, Rhode Island 02915  
Tel: 401.438.9250 · Fax: 401.438.7278  
info@angellpensiongroup.com  
www.angellpensiongroup.com

**CERTIFIED MAIL, RETURN RECEIPT REQUESTED**

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

**Re: Providence Performing Arts Center 457(b) Plan**

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the Providence Performing Arts Center 457(b) Plan to meet the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for top-hat plans pursuant to DOL Reg. Section 2520.104-23.

Very truly yours,

Peter L. Karlson, J.D., LL.M.  
Vice President  
General Counsel

PLK/tad  
TOPHAT DOL LTR.DOC\11875-02

Enclosure

cc: Linda Haddock, *Providence Performing Arts Center*

**REPORTING AND DISCLOSURE STATEMENT**

**TOP HAT PLAN (DOL REG. §2520.104-23)**

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Name and Address of Employer: *Providence Performing Arts Center  
220 Weybosset Street  
Providence, RI 02903*

EIN of Employer: *05-0377244*

*The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.*

Name of Plan: *Providence Performing Arts Center 457(b) Plan*

Date of Adoption of Plan: *December 18, 2009*

Number of Plans: *One (1)*

Number of Members of Plan: *One (1)*

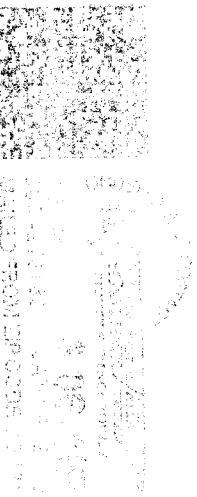
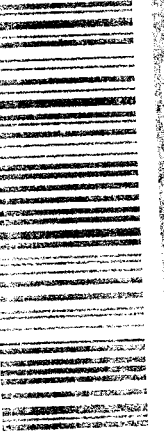
**PROVIDENCE PERFORMING ARTS CENTER**

By:  \_\_\_\_\_

Dated: *1/8/10* \_\_\_\_\_

The ANGELO Foundation Group, Inc.  
200 Constitution Avenue  
Washington, D.C. 20015

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CERTIFIED MAIL - RETURN RECEIPT REQUESTED  
TOP HAT PLAN EXEMPTION  
EMPLOYEE BENEFITS SECURITY ADMINISTRATION  
ROOM N-1513  
U.S. DEPARTMENT OF LABOR  
200 CONSTITUTION AVENUE NW  
WASHINGTON, DC 20210