



entertainment
software
association

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CERTIFIED MAIL - RETURN RECEIPT REQUESTED OR BY FEDERAL EXPRESS

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

Re: Top Hat Plan Sponsored by Entertainment Software Association

ESBA/PUBLIC DISCLOSURE
2011 JUN 29 PM 2:36

Dear Sir or Madam:

In accordance with the alternative method of compliance with the reporting and disclosure requirements for top hat plans set forth in Department of Labor Regulation Section 2520.104-23, Entertainment Software Association (the "Plan Sponsor") hereby states as follows:

The Plan Sponsor, located at the address set forth above, adopted the ESA 457(b) Plan (the "Agreement") on April 1, 2010. The Agreement is maintained for a single executive who is a member of a select group of management or highly compensated employees of the Plan Sponsor. The Plan Sponsor's EIN is 13-3758378.

Upon request of the Department of Labor, the Plan Sponsor will furnish the Department with a copy of the Agreement, as required by Section 104(a)(1) of ERISA.

Very truly yours,

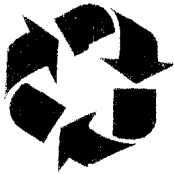
EMPLOYER

By:

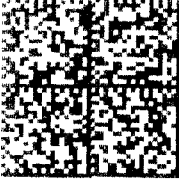
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