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November 28, 2012

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

Re: Top Hat Plan Declaration for Mid-Atlantic Arts Foundation Nonqualified
Deferred Compensation Arrangement (the "Plan")

Dear Sir or Madam:

As the Plan Administrator of the Plan, I am writing to advise you that Mid-Atlantic Arts Foundation ("MAAF") adopted a second plan on November 21, 2012, with an effective date of January 1, 2013. The Plan is a nonqualified deferred compensation arrangement under Internal Revenue Code Section 457(b) and is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan is the second plan maintained by MAAF which is described in DOL Reg. Section 2520.104-23(d). MAAF expects the Plan to cover only four employees. Our federal identification number (EIN) is 52-1169382.

MAAF will send a copy of all plan documents and agreements to the Secretary, upon request.

If you have any questions, please contact the undersigned at (410) 539-6656.

Very truly yours,

PLAN ADMINISTRATOR

By: *Alan W Cooper*

Alan W Cooper
Executive Director

2012 DEC -3 PM 2:36
FOIA/PUBLIC DISCLOSURE

