

1735 Market Street, 51st Floor
 Philadelphia, PA 19103-7599
 TEL 215.665.8500
 FAX 215.864.8999
 www.ballardspahr.com

Kurt R. Anderson
 Direct: 215.864.8432
 Fax: 215.864.9238
 andersonk@ballardspahr.com

December 6, 2012

*Via Certified Mail (71603901984608718615)
 Return Receipt Requested*

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

Re: “Top-Hat” Plan Filing - Dover Motorsports, Inc. - Statement Pursuant to Reg. Section 2520.104-23

Dear Sir/Madam:

On behalf of Dover Motorsports, Inc. (the “Company”), please be advised that the Company maintains, effective as of December 1, 2012, the Dover Motorsports, Inc. Supplemental Executive Retirement Savings Plan (the “Plan”) for a select group of management or highly compensated employees. At the current time, 12 employees participate in the Plan.

The Company maintains one other plan of this nature, the Dover Motorsports, Inc. Excess Benefit Plan, a legal limits SERP tied to the Company’s now-frozen defined benefit pension plan. That plan currently covers 11 employees and former employees.

In order to satisfy the requirements of the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, the following information is provided:

1. Name of Employer: Dover Motorsports, Inc.
2. Address of Employer: 1131 N. Dupont Highway
Dover, DE 19901
3. Employer Identification Number: 51-0357525

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4. Purpose:

The purpose of the Plan is to provide a select group of management and highly compensated employees of Dover Motorsports, Inc. with deferred compensation.

Very truly yours,

A handwritten signature in black ink, appearing to be 'KRA', with a long horizontal flourish extending to the right.

Kurt R. Anderson

KRA:bas

cc: Klaus M. Belohoubek, Esquire

0 800 200 7 1000

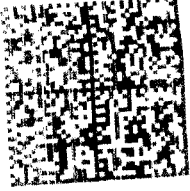
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RETURN RECEIPT REQUESTED

Ballard Spahr LDP

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Philadelphia, PA 19103-7599

TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMIN
U S DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
SUITE 1513
WASHINGTON DC 20210

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