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SONY MUSIC

September 19, 2013

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

RE: Sony Music Holdings d/b/a Sony Music Entertainment – EIN 13-3431958

Dear Sirs:

This letter is submitted under the U.S. Department of Labor's Delinquent Filer Voluntary Compliance Program ("DFVCP") for the purpose of satisfying the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") with respect to the plans identified below (collectively, the "Plans").

By way of background, Sony BMG Music Entertainment (EIN 56-2472344) adopted the Plans in 2005 for the benefit of certain employees and former employees in relation to a joint venture between Sony and Bertelsmann, Inc. (each owned 50% of the joint venture). Sony subsequently acquired 100% of the joint venture and Sony BMG Music Entertainment became known as Sony Music Holdings d/b/a Sony Music Entertainment (EIN 13-3431958) as of January 1, 2009. During a recent internal review of the Plans, it came to Sony's attention that a top hat statement was never filed in 2005 when the Plans were first adopted. As a result, Sony Music Holdings d/b/a Sony Music Entertainment is filing this top hat statement under the DFVCP to correct the oversight.

Plans:

The Sony BMG Music Entertainment Supplemental Retirement Benefit Plan for Former BMG Employees, adopted January 1, 2005 by Sony BMG Music Entertainment (EIN 56-2472344), known as Sony Music Holdings d/b/a Sony Music Entertainment (EIN 13-3431958) as of January 1, 2009, and renamed the Sony Music Entertainment Supplemental Retirement Plan for Former BMG Employees, as amended (the "Legacy BMG SERP");

The Sony BMG Music Entertainment Deferred Compensation Plan for Former BMG Employees, adopted January 1, 2005 by Sony BMG Music Entertainment (EIN 56-2472344), known as Sony Music Holdings d/b/a Sony Music Entertainment (EIN 13-3431958) as of January 1, 2009, and renamed the Sony Music Entertainment Deferred Compensation Plan for Former BMG Employees, as amended (the "Legacy BMG DCP");

The Sony BMG Music Entertainment Deferred Compensation Plan for Former Zomba Employees, adopted January 1, 2005 by Sony BMG Music Entertainment (EIN 56-2472344), known as Sony Music Holdings d/b/a Sony Music Entertainment (EIN 13-3431958) as of January 1, 2009, and renamed the Sony Music Entertainment Deferred Compensation Plan for Former Zomba Employees, as amended (the “Legacy Zomba DCP”);

The Sony BMG Music Entertainment Deferred Compensation Plan, adopted December 15, 2004 by Sony BMG Music Entertainment (EIN 56-2472344), known as Sony Music Holdings d/b/a Sony Music Entertainment (EIN 13-3431958) as of January 1, 2009, and renamed the Sony Music Entertainment Deferred Compensation Plan, as amended (the “SME DCP”);

The Sony BMG Music Entertainment Supplemental Executive Retirement Savings Investment Fund Plan, adopted January 1, 2005 by Sony BMG Music Entertainment (EIN 56-2472344), known as Sony Music Holdings d/b/a Sony Music Entertainment (EIN 13-3431958) as of January 1, 2009, and renamed the Sony Music Entertainment Supplemental Executive Retirement Savings Investment Fund Plan, as amended (the “SME SERSIF”);

The Sony BMG Music Entertainment Non-Qualified Supplemental Retirement Plan for Former Sony Music Employees, adopted January 1, 2005 by Sony BMG Music Entertainment (EIN 56-2472344), known as Sony Music Holdings d/b/a Sony Music Entertainment (EIN 13-3431958) as of January 1, 2009, and renamed the SME Legacy Non-Qualified Supplemental Retirement Plan, as amended (the “SME Legacy SERP”);

The Sony BMG Music Entertainment Deferred Compensation Plan for Former Sony Music Employees, adopted January 1, 2005 by Sony BMG Music Entertainment (EIN 56-2472344), known as Sony Music Holdings d/b/a Sony Music Entertainment (EIN 13-3431958) as of January 1, 2009, and renamed the SME Legacy Deferred Compensation Plan, as amended (the “SME Legacy DCP”);

Each Plan is an unfunded deferred compensation plan for the benefit of a select group of management or highly compensated employees for which the alternate method of compliance described in Section 2520.104-23 of the Department of Labor Regulations has been elected. Please note that the Legacy Zomba DCP has since terminated as all participants under that plan were paid out prior to January 1, 2007.

1. Name and Address of Employer:

Sony Music Holdings d/b/a Sony Music Entertainment
550 Madison Avenue
New York, NY 10022

2. Employer Identification Number:

13-3431958

3. Declaration:

Sony Music Holdings d/b/a Sony Music Entertainment currently maintains (or previously maintained in the case of the Legacy Zomba DCP) each of the Plans primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.

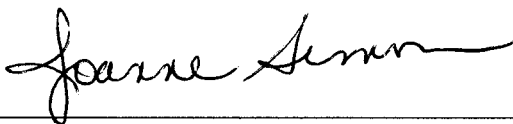
4. Number of Plans:

Sony Music Holdings d/b/a Sony Music Entertainment currently maintains six such deferred compensation plans. As previously indicated, the Legacy Zomba DCP has ceased to exist as all participants under that plan were paid out prior to January 1, 2007.

5. Number of Employees in each Plan as of the date specified:

| Plan | January 1, 2005 | August 1, 2013 |
|-----------------------|------------------------|-----------------------|
| i. Legacy BMG SERP | 167 | 45 |
| ii. Legacy BMG DCP | 26 | 11 |
| iii. Legacy Zomba DCP | 4 | 0 |
| iv. SME DCP | 26 | 29 |
| v. SME SERSIF | 90 | 94 |
| vi. SME Legacy SERP | 230 | 163 |
| vii. SME Legacy DCP | 83 | 13 |

Sincerely,



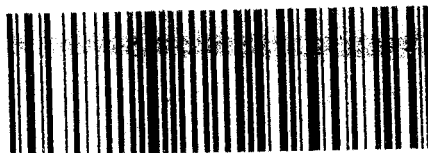
Sony Music Holdings d/b/a Sony Music Entertainment

By: Joanne Simon

Snr. Director, Retirement Plans and Mobility

PLACE STICKER AT TOP OF ENVELOPE IN THE MIDDLE
OF THE RETURN ADDRESS. FOLD AT DOTTED LINE

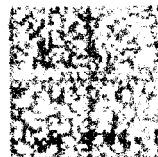
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SONY MUSIC



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