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January 22, 2015

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

VIA CERTIFIED MAIL RR # 7013060000079978405

Re: *Top Hat Plan Exemption*
Our File No.: 15981.72678

This firm represents San Diego Symphony Orchestra Association, a California nonprofit public benefit corporation (the "Employer"). The purpose of this letter is to provide alternative single filing compliance with the reporting and disclosure requirements regarding Non-Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). Pursuant to DOL Regulation § 2520.104-23(b), we provide the following:

1. Employer Name: San Diego Symphony Orchestra Association
2. Employer Address: 1245 Seventh Avenue
San Diego, CA 92101
3. Employer EIN: 95-2040874
4. The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees ("Plan").
5. Number of Plans: 1
6. Number of Employees in each Plan: 10
7. The Employer, as Plan administrator, will provide plan documents to the Secretary upon request as required by ERISA § 104(a)(6).

CERTIFIED SPECIALIST

* Estate Planning, Trust & Probate Law
** Family Law
*** Legal Malpractice Law
**** Taxation Law

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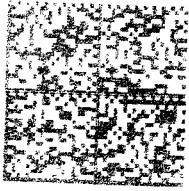
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Please provide confirmation that the Employer has satisfied the alternative method of compliance requirements as set forth in DOL Regulation § 2520.104-23(b) to the undersigned at your earliest convenience. Should you have any questions regarding this statement, please contact the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Brian M. Katusian", with a long horizontal flourish extending to the right.

Brian M. Katusian, Esq.
SELTZER CAPLAN McMAHON VITEK
A Law Corporation
BMK:mep



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