

The Metropolitan Opera

Lincoln Center
New York NY 10023
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2520153070039

September 24, 2015

VIA CERTIFIED MAIL

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1515
Washington, DC 20210

RE: The Metropolitan Opera Supplemental Retirement Plan for Peter Gelb

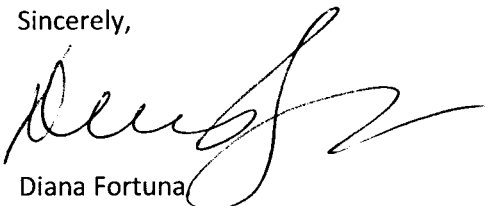
Dear Sir or Madam:

In accordance with Department of Labor Regulation section 2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for The Metropolitan Opera Supplemental Retirement Plan for Peter Gelb (the "Plan"), a pension plan for a select group of management or highly compensated employees.

1. Metropolitan Opera Association, Inc. (the "Sponsor"), a not-for-profit membership corporation, maintains and sponsors the Plan.
2. The address of the Sponsor is 30 Lincoln Center, New York, NY 10023.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 13-1624087.
4. The Sponsor declares that it maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. There is one employee participating in the plan.
6. A copy of the plan document will be furnished upon request.

Please call me with any questions at (212) 870-7401.

Sincerely,



Diana Fortuna
Deputy General Manager / Chief Financial Officer

The Metropolitan Opera

Lincoln Center
New York NY 10022

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