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April 28, 1994

Top Hat Plan Exemption  
Pension and Welfare Benefits  
Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

MAY 8 1994

Subject: Portland Opera Association, Inc.

Top Hat Plan Exemption

Gentlemen:

Enclosed for filing is the statement required by 29 CFR § 2520.104-23 with respect to the select-group plan maintained by the subject employer.

Very truly yours,

  
Tami L. Graham

cc w/enc: Mr. Dennis P. Rawlinson

To:

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

From:

Employer: Portland Opera Association, Inc.  
Employer Identification Number: 936034321  
Address: 1516 S.W. Alder Street  
Portland, Oregon 97205

May 1 .19 94

This document constitutes the statement required by 29 C.F.R. § 2520.104-23 (a)(1) to be filed with the Secretary of Labor in respect to nonqualified deferred compensation plans maintained by the above employer.

The employer currently maintains 1 nonqualified deferred compensation plan(s) for employees who are members of a select group of management or who are highly compensated.

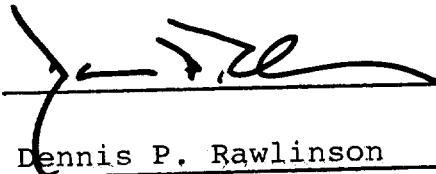
The number of participants in each plan is as follows:

Plan 1 1

Plan 2 \_\_\_\_\_

Plan 3 \_\_\_\_\_

(Signed)

  
Dennis P. Rawlinson

Title:

President

Employer:

Portland Opera Association, Inc.