

TOP-HAT PLAN EXEMPTION STATEMENT¹

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

Employer Name: Opera America

2520163470044

Address: 330 Seventh Avenue, New York, NY 10001

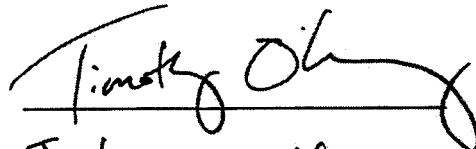
Employer EIN: 20-3520577

The Employer maintains a Plan (or Plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: One (1)

Number of Employees in Plan(s): One (1)

Trustee:



Date:

July 1, 2016

¹ To avoid an annual return (Form 5500) filing requirement, the employer must submit this statement to the DOL no later than 120 days after the plan becomes subject to Part 1 of Title 1 of ERISA. DOL Reg. §2520.104-23(b). A plan generally becomes subject to Part 1 of the Title 1 of ERISA on the later of the date of adoption or the effective date of the plan. See DOL Reg. §2520.104b-2(a)(3). Only one statement is required per employer maintaining the plan or plans.

RED BANK PENSION SERVICES, INC.

2 Hartford Drive • Suite 101 • Red Bank, NJ 07701 • (732) 747-1540 • Fax (732) 747-4999
e-mail: postmaster@rbpsinc.com

November 28, 2016

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

2016 NOV 28 PM 12:32

Re: Opera America 457(f) Plan

Dear Sir/Madam:

Our firm provides third party administrative services for the above referenced 457(f) Plan. We are enclosing an executed copy of the Top-Hat Plan Exemption Statement as required. An annual Form 5500 filing requirement will, therefore, not be required to be filed for this plan.

Should you have any questions or if I may be of any assistance, please do not hesitate to call or contact me via email at ghoughton@rbpsinc.com.

Sincerely,



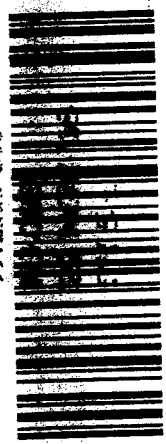
George L. Houghton, MSPA
Enrolled Actuary

GLH/bt
Enclosure

Cc: Kurt Howard

RED BANK PENSION SERVICES, INC
2 Hartford Drive • Suite 101 • Red Bank, NJ 07701

CERTIFIED MAIL



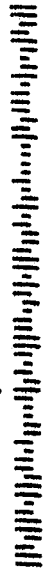
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