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September 23, 1996

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Top Hat Plan Exemption
Pension and Welfare Benefits Administration,
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington D.C. 20210

To Whom It May Concern;

On behalf of Dolby Laboratories, Inc. (or "Company"), we are filing this revised statement pursuant to DOL Regulation Section 2520.104-23 *Alternative Method of Compliance for Pension Plans for Certain Selected Employees*:

Company Name: Dolby Laboratories, Inc.
Employer Identification Number (EIN): 94-2377558
Address: 100 Potrero Avenue
San Francisco, CA 94103-4812

Dolby Laboratories, Inc. declares that the Dolby Laboratories, Inc. Senior Executive Supplemental Retirement Plan (or "Plan") sponsored by the Company is primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of such employees covered by this Plan is 8.

Attached please find a copy of the Plan document for the Plan mentioned above.

Sincerely,

Carolyn A. Friedman, Esq.
Senior Consultant
Coopers & Lybrand

cc: Janet Daly, Dolby Laboratories, Inc.

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