

2520032541548

March 25, 2002

U.S. DEPARTMENT OF LABOR
PUBLIC DISCLOSURE
02 APR -5 AM 10:40



Top-Hat Plan Exemption
Room N-5638
U.S. Department of Labor
200 Constitution Ave N.W.
Washington, D.C. 20210

Re: Pure Fishing, Inc. Deferred Compensation Plan

Ladies and Gentlemen:

In recognition of the adoption of the Plan on January 1, 2002, in order to comply with any applicable requirements of the alternative reporting and disclosure method under Section 110 of the Employee Retirement Income Security act of 1974, as amended, applicable to certain pension plans for a select group of management or highly compensated employees as set forth in Section 2520.104-23 of the U.S. Department of Labor Regulations, the following information is provided by the undersigned:

1. The Name of the employer is Pure Fishing, Inc. The Employer is sponsor of the Plan.
2. The mailing address of the Employer is:

1900 18th Street
Spirit Lake, Iowa 51360
3. The employer identification number (EIN) of the Employer is 42-0784220.
4. The purpose of the plan is to encourage the long-term commitment of certain selected key employees by permitting deferrals of base compensation and any bonus in order to provide for retirement and other contingencies.
5. The employer maintains 1 plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.
6. It is estimated that approximately 43 employees are currently eligible to participate in the Plan.

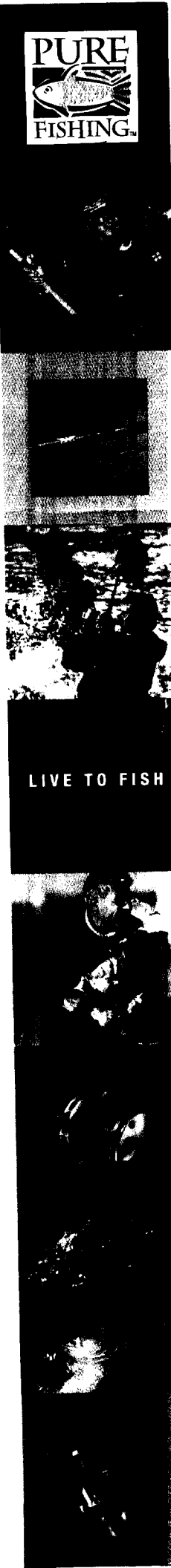
The Employer will provide a copy of the Plan to your office upon request. Please contact the undersigned if you have questions or desire anything further at this time.

Very truly yours,

Mike Brenny
Executive VP - Human Resources

Pure Fishing
1900 18th Street
Spirit Lake, IA
51360-1099
purefishing.com

712.336.1520
877.777.3850
712.336.5183 fax



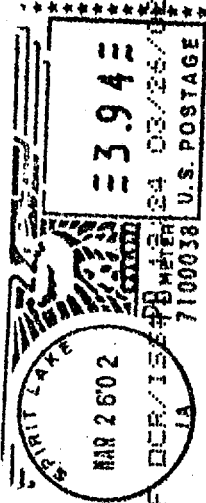
LIVE TO FISH

Pure Fishing
1900 18th Street
Spirit Lake, IA
51360-1099

CERTIFIED MAIL



7099 3220 0000 4754 8646



S C PADP DCR/ISE #B MAR 24 03/26/02 7100038 U.S. POSTAGE

Top-Hat Plan Exemption
Room N-5638
U.S. Department of Labor
200 Constitution Ave N.W.
Washington, D.C. 20210

