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January 14, 2003

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

Dear Sir or Madam:

The following information is provided to you in compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 specified in Department of Labor Regulations 29 C.F.R. § 2520.104-23.

The undersigned employer, employer identification number 95-4104156, maintains the following unfunded plan primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees:

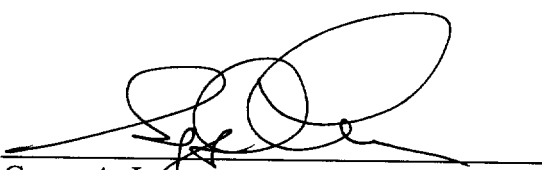
Name of Plan: The International E-Z Up, Inc. Stock Appreciation Rights Plan

Number of Participants: 10

The employer may add additional participants or establish additional plans in the future. The employer will provide plan documents to you upon your request pursuant to the above regulation.

International E-Z Up, Inc.

By: \_\_\_\_\_

  
Gregg A. Lee  
Chief Financial Officer

cc: Frank P. VanderPloeg

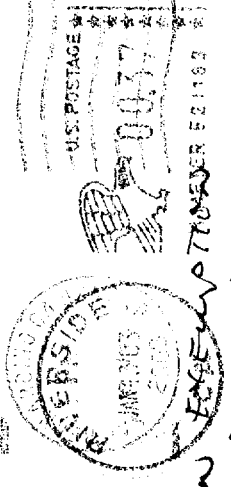
International E-Z UP, Inc.  
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Voice (909) 231-1440 • Fax (909) 231-1461 • www.ezup.com  
An Employee Ownership Company



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**International E-Z UP, Inc.**

1650 Iowa Avenue, Suite 240, Riverside, California 92507



TOP-HAT PLAN FOR EXECUTIVES  
PENSION & WELFARE BENEFIT  
ADMINISTRATION

ROOM N-5644  
U.S. DEPT. OF LABOR  
200 CONSTITUTION AVE.  
WASHINGTON, D.C.

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