

U.S. DEPARTMENT OF LABOR
PENSION AND WELFARE BENEFITS ADMINISTRATION

02 FEB 20 6 PM 2:15

February 20, 2002

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**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
US Department of Labor
Room N-5644
200 Constitution Avenue, NW
Washington, DC 20210

Re: Notice Under Labor Regulation Section 2520.104-23

Dear Secretary:

This will serve as notice under the provisions of Labor Regulation Section 2520.104-23, Alternative Method of Compliance for Pension Plans for Certain Selected Employees, that the employer named below has adopted and now maintains a plan which, if it provides for deferral of compensation within the meaning of Section 3(2) of the Employee Retirement Income Security Act of 1974, as amended (ERISA), does so only for a select group of management or highly compensated employees.¹

Employer:

Sports Once, Inc.
404 NW 10th Avenue, Suite 202
Portland, Oregon 97209

EIN:

93-1300972

Number of Such Plans:

One

Number of Plan Participants:

Three

Date Plan Was Adopted:

February 15, 2002

¹ This letter is not intended as an admission or representation that the plan identified herein in fact provides for any deferral of compensation within the meaning of Section 3(2) of ERISA.

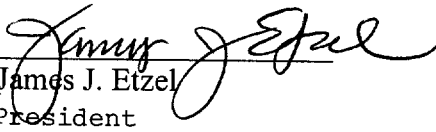
Secretary of Labor
February 20, 2002
Page 2

We understand that by filing this statement of alternative compliance with the reporting and disclosure requirement of Section 110 of ERISA, the employer named above is deemed to have satisfied reporting and disclosure requirements for purposes of this plan.

If you have any questions concerning this filing, please do not hesitate to call me.

Very truly yours,

Sports One, Inc.

By 
James J. Etzel
President

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Certified Mail Receipt

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FIRST CLASS MAIL

Do Not Write on this Area

Sent To: Secretary of Labor

Total P: \$17

Restricted (Endorse)

Fees

13/22

Tonkon Torp LLP
ATTORNEYS

1600 Pioneer Tower
888 SW Fifth Avenue
Portland, Oregon 97204

Via Certified Mail Return Receipt Requested

Secretary of Labor
 Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 US Department of Labor
 Room N-5444
 Washington, DC 20210



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