



EDR 10 19 99

January 1, 1999

VIA CERTIFIED MAIL

2520032904652

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

Gentlemen or Ladies:

In accordance with Department of Labor Regulation Sec. 2520.104-23, the U.S. Soccer Federation, located at 1801-1811 S. Prairie Avenue, Chicago, IL 60616, and assigned EIN # 13-5591991 by the Internal Revenue Service, hereby declares that it maintains a plan primarily for the purpose of providing benefits for a select group of management or highly compensated employees which provides that benefits shall be paid solely from the general assets of the Employer. The number of employees currently covered under the U.S. Soccer Federation Option Plan is one (1).

The filing of this statement is intended solely to comply with Reg. Sec. 2520.104-23 to the extent it applies, and may not, by itself, be treated as an admission by the U.S. Soccer Federation that the arrangements described herein are "employee pension benefit plans" subject to the Employee Retirement Income Security Act of 1974, as amended.

Respectfully submitted,
United States Soccer Federation, Inc.

Richard M. Matthys
Chief Financial Officer