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Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, DC 20013-5212

Gentlemen:

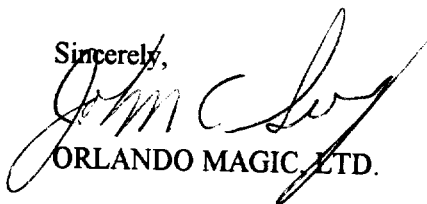
The Secretary of Labor has, by ERISA regulation Sec. 2520.104-23, established a simplified method of compliance with ERISA for employers who establish an unfunded plan of deferred compensation for a select group of management or highly-compensated employees ("Top-Hat Plan").

This letter is to inform the Secretary of Labor that the Orlando Magic, Ltd., P. O. Box 76, Orlando FL 32802, having Employer Identification Number 59-3089276, has established a Top-Hat Plan for one of its highly compensated employees. The following information is provided for the plan covered by this statement:

<u>Name of Plan</u>	<u>Effective Date</u>	<u>Number of Employees Covered</u>
Deferred Compensation Plan - Terry Catledge	10/14/93	1

The Orlando Magic, Ltd. is willing, upon request, to furnish the Secretary of Labor with any plan documents.

Sincerely,


ORLANDO MAGIC, LTD.