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February 9, 1994

Office of Employee Benefits Security
Labor Management Services Administration
U. S. Department of Labor
Washington, DC 20216

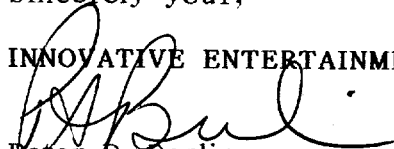
To Whom It May Concern:

Persuant to DOL Reg. Sec. 2520, 104-23, Fed. Reg 24557 (August 15, 1975), Innovative Productions, Inc., at 888 Brannan St., Ste 615, San Francisco, CA 94103, Employer Identification Number 68-0012411, hereby declares that as an employer it maintains the following unfunded employee benefit plan primarily for the purpose of providing deferred compensation for a select group of executives.

The above plans are maintained pursuant to written plan documents which will be provided to the Secretary of Labor or his delegate on request as requirement by Sec. 104 (a) (1) of the Employee Retirement Income Security Act of 1974.

Sincerely your,

INNOVATIVE ENTERTAINMENT



Peter D. Berliner
President
PDB:dac

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