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Sporting Goods Manufacturers Association

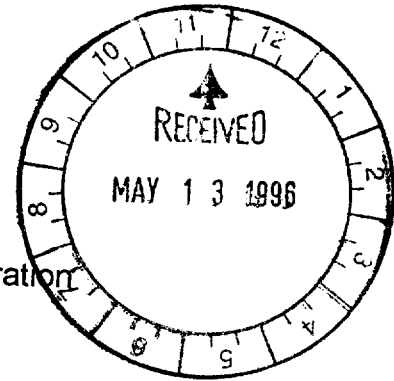
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Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue
Washington, D.C. 20210

Dear Sir or Madam:

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 following information is provided by the undersigned employer: Employer Identification No.:36-0753520.

The undersigned employer maintains the following unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Name of Plan: Deferred Compensation Agreement - John D.Riddle

Number of Participants: One

Sporting Goods Manufacturers Association

By: *Robert B. Armstrong*
Its Authorized Representative

Dated: February 20, 1996