

FESTIVAL!

December 3, 2003

2520040762546

**BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

Re: 457(b) Deferred Compensation of The Arizona Sports Foundation dba
Fiesta Bowl

Dear Secretary:

This letter is to comply with the alternative form of compliance with the reporting and disclosure requirements of Part I of ERISA provided under Section 2520.104-23 of the Department of Labor's Regulations.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer:

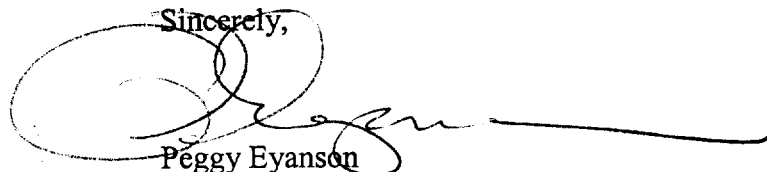
The Arizona Sports Foundation dba Fiesta Bowl
120 South Ash Avenue
Tempe, AZ 85281

2. Employer Identification Number: 86-0253821

3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of participants in the plan is four (4).

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Sincerely,



Peggy Eyanson

