



July 10, 2003

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CERTIFIED MAIL NO. 7099 3400 0016 2466 5521
RETURN RECEIPT REQUESTED

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

Re: National Football League Supplemental Employee Retirement Plan

Dear Sir or Madam:

In accordance with the Department of Labor Regulation § 2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. Houston NFL Holdings, L.P. (the "Sponsor") maintains and sponsors the National Football League Supplemental Employee Retirement Plan (the "Plan").
2. The address of the Sponsor is Houston NFL Holdings, L.P., Reliant Stadium, Two Reliant Park, Houston, Texas 77054-1573.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 76-0577144.
4. The Sponsor declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. There are twelve (12) employees participating in the Plan.

Sincerely,

HOUSTON NFL HOLDINGS, L.P.

BY: RCM SPORTS AND LEISURE, L.P., ITS GENERAL PARTNER

BY: HOUSTON NFL HOLDINGS GP, L.L.C., ITS GENERAL PARTNER

BY: H. Suzanne Thomas

H. SUZANNE THOMAS

SENIOR VICE PRESIDENT AND GENERAL COUNSEL

cc: Stephanie M. Schroepfer, Esq.

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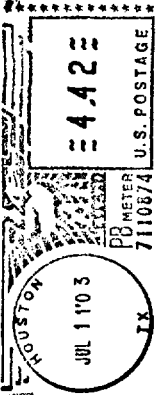
HOUSTON
TEXANS

Reliant Stadium
Two Reliant Park
Houston, TX 77054-1573

GENERAL MAIL



7099 3400 0016 2466 5521



Top Hat Plan Exemption
Function and Welfare Benefits Administration

Room N-5044
U.S. Dept. of Labor
200 Constitution Ave, N.W
Washington, D.C. 20210