

**SPORTSPLAY EQUIPMENT, INC.
5642 Natural Bridge Road
St. Louis, Missouri 63120**

April 20, 1999

2520042392110

VIA 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, N.W.
Washington, D.C. 20210

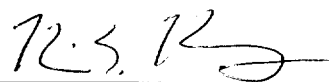
Re: **Sportsplay Equipment, Inc.**
EIN: 43-1737907

To Whomever It May Concern:

Please be advised that Sportsplay Equipment, Inc., a Missouri corporation, whose address is 5642 Natural Bridge Road, St. Louis, Missouri 63120, recently established a plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. It is anticipated that this Plan will cover approximately two (2) employees. Please contact the undersigned if you are in need of further information.

Very truly yours,

SPORTSPLAY EQUIPMENT, INC.

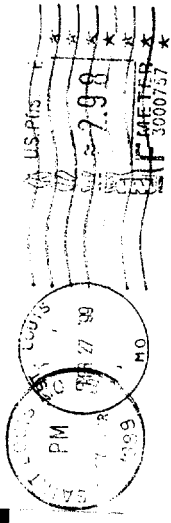
By: 
Brian Kearns, President

ROSENBLUM, GOLDENHERSH
SILVERSTEIN & ZAFFT, P. C.
ATTORNEYS AT LAW
7733 FORSYTH BOULEVARD, FOURTH FLOOR
ST. LOUIS, MISSOURI 63105-1812

CERTIFIED

Z 706 319 862

MAIL



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