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October 23, 2002

Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: Central Iowa Pool & Spa Deferred Compensation Plan

Dear Sir or Madam:

The enclosed Top-Hat Plan Statement is hereby provided for the above-referenced plan. The plan was adopted on September 30, 2002. Please contact the undersigned if you need any further information.

Sincerely,



Alice E. Helle

Enclosure

cc (w/enc): John Mosher, Central Iowa Pool & Spa
Karen Hook, Pension Concepts

TOP-HAT PLAN STATEMENT

October 23, 2002

Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Employer Name: Central Iowa Pool & Spa, Inc.

Address: 5360 NE 14th Street
Des Moines, IA 50313

Employer EIN: 42-1461102

Name of Plan: Central Iowa Pool & Spa Deferred Compensation Plan

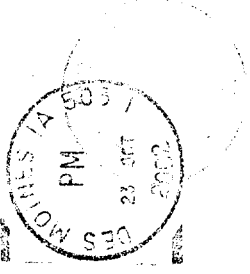
The Plan is maintained for select management or highly compensated employees.

Number of plans: 1

Number of employees in Plan: 1

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DES MOINES, IA 50309-2510



CELEBRATE
NATIONAL BIRTHDAY
CORPORATION
CUSTOMER SERVICE

TOP-HAT PLAN EXEMPTION
PWBA
ROOM N-5644
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, NW
WASHINGTON, D.C. 20210

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