

STEVEN M. GARBER & ASSOCIATES

A PROFESSIONAL CORPORATION
ATTORNEYS AT LAW

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2520052090693

December 29, 1999

Top Hat Plan Exemption, Room N-5644
Pension & Welfare Benefits Administration
U.S. DEPARTMENT OF LABOR
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: Reporting and Disclosure Requirements – Part I of Title I of ERISA for deferred compensation plans maintained for a select group of management or highly compensated employees as outlined in Reg. Sec. 2520.104-23.

AMERICAN YOUTH SOCCER ORGANIZATION

12501 South Isis Avenue
Hawthorne, California 90250

EIN 95-6205398

4/4

Declaration: The employer maintains four plans primarily to provide deferred compensation to a select group of management or highly compensated employees.

Effective date of Plan

Number of Covered Employees

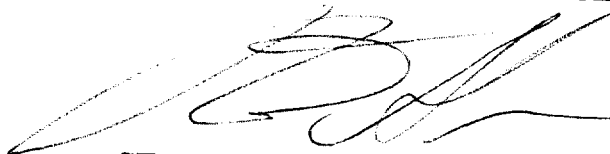
September 3, 1998
September 16, 1998
September 16, 1998
September 16, 1998

One (Cherie S. Tucker)
One (Alain Le Coz)
One (Cathy J. Ferguson)
One (Douglas Seymark)

Please confirm receipt of this declaration by returning a copy in the enclosed, self-addressed envelope.

Very truly yours,

STEVEN M. GARBER & ASSOCIATES



STEVEN M. GARBER

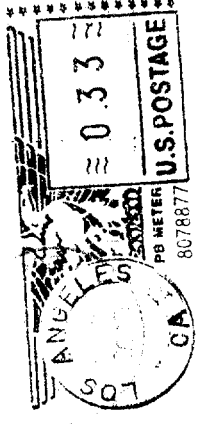
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