



2520052092864

April 25, 2005

Terry Uddenberg
Vice President – Finance
6515 West Grand Avenue
Chicago, Illinois 60707-3495

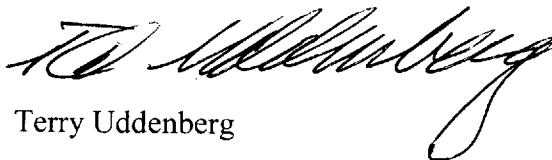
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Re: Top Hat Plan Notice

Dear Sir or Madam:

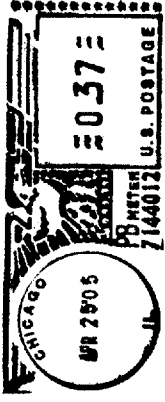
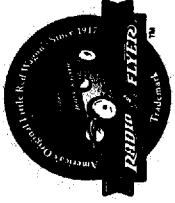
Radio Flyer Inc., 6515 W. Grand Avenue, Chicago, Illinois 60707 FEIN: 36-1660440, has established the Radio Flyer Inc. Deferred Compensation Plan, which is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, for which benefits are paid as needed solely from the general assets of the Company, and which initially covers two (2) employees.

Very truly yours,



Terry Uddenberg

Radio Flyer Inc. 6515 West Grand Avenue Chicago, Illinois 60707-3495



Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

