

April 27, 2005

CERTIFIED MAIL NO. 7001 1140 0001 7954 5601  
RETURN RECEIPT REQUESTED

2520052092918

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

Re: The Spark Agency Key Employee Enhanced Compensation Plan

Gentlemen:

This letter will serve as the statement deemed to satisfy the reporting and disclosure provisions of Title I, Part 1 of the Employee Retirement Income Security Act of 1974, as provided for in Regulations Section 2520.104-23.

Name and Address of Employer: The Spark Agency  
1881 Pine Street  
St. Louis, MO 63103

EIN: 43-1194578

Name of Plan: The Spark Agency Key Employee Enhanced Compensation Plan

Number of Plan Participants: 8

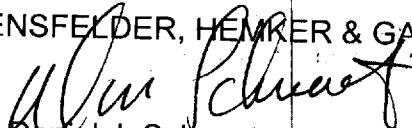
Effective Date of Plan: February 1, 2005

The primary purpose of this plan is to provide deferred compensation for a select group of highly compensated employees. Copies of plan documents as required by Section 104(a)(1) of the Act will be furnished upon request.

Very truly yours,

GREENSFELDER, HEMKER & GALE, P.C.

By

  
Daniel J. Schwartz

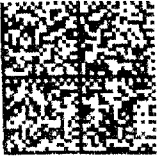
**GREENSFELDER**

ATTORNEYS AT LAW

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St. Louis, MO 63102-1747



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