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January 3, 2008

**VIA CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
Employee Benefit Security Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

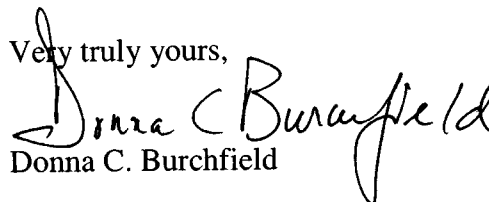
**Re: Top Hat Plan Exemption  
Southern Tennis Association  
5685 Spalding Drive  
Norcross, Georgia 30092  
EIN: 58-1190935**

Dear Sir or Madam:

We are submitting this letter on behalf of our client, Southern Tennis Association ("STA"), to inform you (in accordance with DOL Reg. § 2520.104-23) that on December 22, 2007, STA adopted the Southern Tennis Association 457(b) Deferred Compensation Plan ("457(b)"). The 457(b) Plan was designed primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employee of STA. The 457(b) covers two participants.

STA will provide a copy of the 457(b) Plan to the Secretary of Labor upon request.

Very truly yours,

  
Donna C. Burchfield

DCB/mg

cc: Mr. Rex Maynard  
Mr. John Callen  
Ms. Cheri Grosvenor

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**KING & SPALDING**

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01/02/2008

Mailed From: 30309

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