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NATIONAL HOCKEY LEAGUE

MONTREAL NEW YORK TORONTO

August 20, 1991.

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210.

Dear Sir:

Pursuant to Department of Labor Reg. §2520.104-23, please be advised that the National Hockey League (the "League"), 650 Fifth Avenue, New York, New York 10019, EIN No. 98-0036067, maintains the National Hockey League Unfunded Retirement Plan (the "Plan"). The Plan is maintained primarily for the purpose of providing deferred compensation for a select management group. This is the only U.S. unfunded pension plan for a select group maintained by the League and, as of January 1, 1991, it covers approximately 32 former and current general managers of member clubs of the League.

Sincerely,

NATIONAL HOCKEY LEAGUE

Kenneth G. Sawyer
Vice President, Finance

/sml

cc: Maura Ann McBreen
Baker & McKenzie
Chicago, Illinois.

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