

# Ogletree Deakins

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MAY - 6 2009

April 30, 2009

**VIA CERTIFIED MAIL - RETURN RECEIPT REQUESTED**  
**Track # 7004 1160 0004 9073 9278**

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

**Re: Redcats USA, Inc. and Related Employers Top Hat Exemption Filings**

To whom it may concern:

Enclosed please find three top hat exemption filings which we are forwarding on behalf of Redcats USA, Inc. and its related employers, The Sportsman's Guide, Inc. and United Retail Group, Inc.

If you have any questions or concerns, please contact me.

Sincerely,

OGLETREE DEAKINS LAW FIRM



Stephanie Alden Smithey

SAS/TLM  
Enclosure

cc: Colleen Buehler (w/enclosures)

7104042.1 (OGLETREE)

**Top Hat Plan Exemption Filing for  
Redcats USA, Inc.**

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees, specified in Department of Labor Regulations Section 2520.104-23, the following information for the plans referenced below is provided by the undersigned administrator of the plans:

1. The name of the Employer is: Redcats USA, Inc.
2. The mailing address of the Employer is: 2300 Southeastern Avenue  
Indianapolis, IN 46201
3. The Employer Identification Number is: 13-3794198
4. The Employer maintains the plans referenced below primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. The Employer maintains three plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of participants in each plan is as follows:
  - a. Redcats USA, Inc. Supplemental Retirement Plan - 8 participants
  - b. Redcats USA, Inc. Deferred Compensation Plan - 39 participants
  - c. Redcats USA Long Term Incentive Plan - 11 participants

The affiliates of the Employer maintain two additional deferred compensation plans which are being disclosed in separate statements being transmitted with this statement; however, employees of Redcats USA, Inc. do not participate in those plans.

6. Benefits under the above referenced plans are paid as needed solely from the general assets of the Employer and its affiliates.
7. The Employer will provide copies of the plan documents to the office of Employee Benefits Security Administration upon request.

"Plan Administrator"

Redcats USA, Inc. Administrative Committee

By: Kelly O'Neill  
Kelly O'Neill  
on behalf of the Administrative Committee

Date: 4/13/09

**Top Hat Plan Exemption Filing for  
The Sportsman's Guide, Inc.**

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees, specified in Department of Labor Regulations Section 2520.104-23, the following information for The Sportsman's Guide, Inc. Restated Deferred Compensation Plan ("Plan") is provided by the undersigned administrator of the Plan:

1. The name of the Employer is: The Sportsman's Guide, Inc.
2. The mailing address of the Employer is: 2300 Southeastern Avenue  
Indianapolis, IN 46201
3. The Employer Identification Number is: 41-1293081
4. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. The Plan is the only "top hat" plan maintained by the Employer. The affiliates of the Employer maintain four additional deferred compensation plans which are being disclosed in separate statements being transmitted with this statement; however, employees of The Sportsman's Guide, Inc. do not participate in those plans.
6. There are 7 participants in the Plan.
7. Benefits under the Plan are paid as needed solely from the general assets of the Employer and its affiliates.
8. The Employer will provide a copy of the Plan document to the office of Employee Benefits Security Administration upon request.

"Plan Administrator"

By: Kelly O'Neill  
Kelly O'Neill  
on behalf of The Sportsman's Guide,  
Inc.

Date: 4/13/09

**Top Hat Plan Exemption Filing for the  
United Retail Group, Inc.**

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees, specified in Department of Labor Regulations Section 2520.104-23, the following information for the United Retail Group Supplemental Retirement Savings Plan ("Plan") is provided by the undersigned administrator of the Plan:

1. The name of the Employer is: United Retail Group, Inc.
2. The mailing address of the Employer is: 2300 Southeastern Avenue  
Indianapolis, IN 46201
3. The Employer Identification Number is: 51-0303670
4. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. The Plan is the only "top hat" plan maintained by the Employer. The affiliates of the Employer maintain four additional deferred compensation plans which are being disclosed in separate statements being transmitted with this statement; however, employees of United Retail Group, Inc. do not participate in those plans.
6. There are 39 participants in the Plan.
7. Benefits under the Plan are paid as needed solely from the general assets of the Employer and its affiliates.
8. The Employer will provide a copy of the Plan document to the office of Employee Benefits Security Administration upon request.

"Plan Administrator"

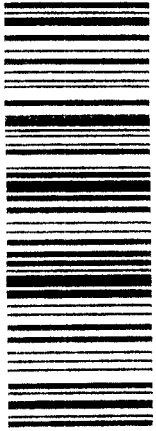
United Retail Group Supplemental Retirement  
Savings Plan Committee

By: 

Gail Hein  
on behalf of the Committee

Date: 04.15.09

**CERTIFIED MAIL**



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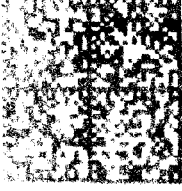
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