

**Tyler Cooper
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U.S. DEPT. OF LABOR
PENSION/WELFARE BENEFITS ADMINISTRATION
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August 15, 2005

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Executive Deferred Compensation Plan of Unified Sports, Inc.

To Whom It May Concern:

This report is being filed on behalf of Unified Sports, Inc. (the "Employer") located at 976 Hartford Turnpike, Waterford, Connecticut 06385, pursuant to Department of Labor regulation 29 C.F.R. Section 2520.104-23 to comply with the reporting and disclosure requirement of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), for the following unfunded pension plan (the "Plan") maintained by Employer:

Plan: The Executive Deferred Compensation Plan of Unified Sports, Inc.

Employer's Tax Identification Number: 22-2759844

Number of Employees covered by the Plan: 1

The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Please contact the undersigned below if you have any questions or comments regarding this statement

Sincerely yours,



Teresa M. Delman, Esq.

cc: Robert Ferrara



First Class Mail

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To:

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200 Constitution Avenue, N.W.
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185 Asylum Street, 55th Floor, Hartford, CT 06103-3488