

**SPORTS MALL, INC.
5445 SOUTH 900 EAST
SALT LAKE CITY, UTAH 84117**

May 30, 1996

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

Re: Sports Mall Deferred Compensation Plan

Dear Secretary:

Pursuant to §2520.104-23 of the Department of Labor's Regulations, this letter will serve notice that, with respect to the Sports Mall Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations §2520.104-23(b), the following information is provided:

1. Name and Address of Employer:

Sports Mall, Inc., a Utah corporation
5445 South 900 East
Salt Lake City, Utah 84117

2520190030806

2. Employer's Employer Identification Number:

E.I.N. #87-0297885

Secretary of Labor
May 30, 1996
Page 2

3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The Employer hereby states that it maintains only the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees in such Plan is as follows:

(a) Sports Mall, Inc.
Deferred Compensation Plan: Three (3) Employees

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

SPORTS MALL, INC.

By: _____


V. Brent Cook
President