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October 26, 2004

BY FAX

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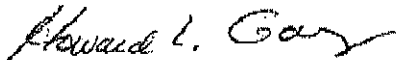
Re: Woody Mayfield
Ed Middleton
Mike Mathis
Terry Durham
Paul Mihalik

Dear Mr. Little:

The NBA has asked me to respond to your letter to Robert Ciqui, dated October 6, 2004.

It is the NBA's position that, if and to the extent the Summary Plan Description provides additional administrative remedies to the former NBA referees named above, those individuals need not further exhaust any such remedies.

Very truly yours,



Howard L. Ganz