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December 31, 2002

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

This Statement is filed in accordance with 29 CFR 2520.104-23 (b) in compliance with Section 110 of ERISA, by Oakmont Country Club as administrator of the subject Plan.

The name of the employer is Oakmont Country Club, a tax-exempt organization.  
The address of the employer is shown above in the letterhead.  
The IRS identification number (EIN) of the employer is 95-1865313.


The employer hereby declares that it maintains a plan, namely, the "Oakmont Country Club IRC 457 Deferred Compensation Plan for Select Management ("Top Hat") Employees," primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Such plan became subject to Part 1 of Title I of ERISA commencing on January 1, 2003.

The employer maintains only this plan of this type, which covers two employees, and one other such plan, which became dormant in 1996, which covers one of such two employees. A similar statement was filed regarding such other plan on December 23, 1992.

The employer will provide documents to the Secretary of Labor upon request as required by Section 104(a) (6) of ERISA.

For the record, the plan will pay benefits as needed solely from the general assets of the employer.

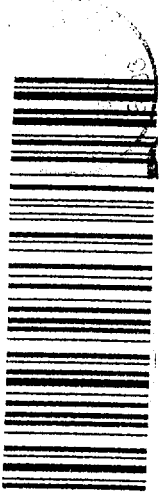
OAKMONT COUNTRY CLUB, Administrator

By   
Don Aldrich, Sr., President



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**CERTIFIED MAIL**



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20210  
