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U.S. DEPT. OF LABOR  
PUBLIC DISCLOSURE  
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June 17, 2002

**Certified Mail/Return Receipt Requested**

Pension and Welfare Benefits Administration  
U.S. Department of Labor  
200 Constitution Avenue NW  
Room N5644  
Washington, DC 20210

**TOP HAT PLAN FILING**

Re: A plan of deferred compensation sponsored by The Club at Morningside, Inc. (the Employer).

Dear Sir or Madam:

The following information is disclosed in order to comply with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974 (ERISA), under the alternative method of compliance as set forth by D.O.L. Regulations Sec. 2520-104-23.

1. The above referenced Employer maintains a plan of deferred compensation pursuant to Section 457 of the Internal Revenue Code (the "Plan").
2. The address of the Employer is 39033 Morningside Drive, Rancho Mirage, CA 92270.
3. The Employer's tax identification number is 95-3751854.
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 number of employees is 1.

If you require a copy of the plan documents or any information, please do not hesitate to contact the undersigned.

The Club at Morningside, Inc.

By: Jack A. Ter Har

CFO and Finance Committee Chairman

The Club at Morningside  
39033 Morningside Drive  
Rancho Mirage, CA 92270



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VALENTINE  
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