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GLEN OAK
COUNTRY CLUB

December 4th, 1992

Certified Mail/Return Receipt Requested

Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D. C. 20013-5212

15 823

Top Hat Plan Filing Under Civil
Penalty Relief Program

Re: A plan of deferred compensation sponsored by -
GLEN OAK COUNTRY CLUB (the "Employer")

Dear Sir or Madam:

In accordance with Pension and Welfare Benefits Administration ("PWBA") Notice on Civil Penalty Relief for Top Hat Plans, Late Filers, as published in the Federal Register on July 24th, 1992 (57 FR 33019), the following information is disclosed and the accompanying payment is being made to the U.S. Department of Labor ("DOL") 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 DOL Regulation Sec. 2520.104-23.

1. The above referenced Employer maintains a plan of deferred compensation in the form of the Club Managers Association of America Master Deferred Compensation Plan Pursuant to Section 457 of the Internal Revenue Code (the "Plan").

2. The address of the Employer is: 21 W 451 Hill Avenue, Glen Ellyn, Illinois 60137.

3. The employer identification number of the Employer is 36-1135790.

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 in the Plan is 5.

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

Additionally, we respectfully request that your file indicate that the above payment is made as we are unable to locate our original filing. Should our original filing be located we request that a prompt refund be remitted.

GLEN OAK COUNTRY CLUB

By _____
William A. Rogers
President

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**GLEN OAK
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21W451 HILL AVENUE / GLEN ELLYN, IL 60137 4889



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