

2520032903458



3000 CLUBHOUSE ROAD, COSTA MESA, CALIFORNIA 92626 • (714) 549-0377

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

December 18, 1992

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

Top Hat Plan Filing Under Civil
Penalty Relief Program

RE: A plan of deferred compensation sponsored by --

(the "Employer")

MESA VERDE COUNTRY CLUB

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 24, 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 §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: *3000 ClubHouse RD
COSTA MESA, CA 92626*

3. The employer identification number of the Employer is *95-2964918*
95-2964918

4. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

3. The number of employees in the Plan is 1 (*one*)

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

19130

MESA VERDE COUNTRY CLUB
By *Sandy J. [Signature]*
[TITLE]
Controller

19,130

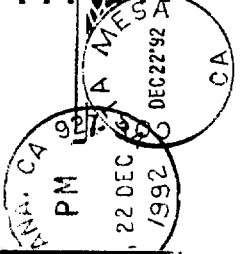


Mesa Verde Country Club
3000 CLUBHOUSE ROAD
COSTA MESA, CALIFORNIA 92626

CERTIFIED

P 760 635 023

MAIL



PENSION & WELFARE BENEFITS ADMINISTRATION
P O BOX 75212
WASHINGTON, D.C. 20003-5212

CERTIFIED MAIL

