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JUL 28 1993
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July 19, 1993

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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N - 5644 U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Briarwood Country Club Salary Reduction Plan
(The "Plan")

Gentlemen:

On behalf of the above-Plan, I am hereby providing the information below in accordance with Department of Labor Regulation Section 2520.104-23. The filing of this information is intended to constitute the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") with respect to the Plan.

Plan Sponsor: Briarwood County Club
355 Deerfield Road
Deerfield, Illinois 60015

FEIN: 36-2374847

DECLARATION: The employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan constitutes an Employee Pension Benefit Plan as described in Paragraph (d) of D.O.L. Regulation Section 2420.104-23. The Plan currently covers one employee.

The Plan Sponsor currently maintains two plans (including this Plan). The Plan Sponsor previously notified you of the other Plan (Briarwood County Club Supplemental Income Plan) which covers five employees.

If any further information is needed, please contact the undersigned.

Very truly yours,


Alan S. Finger

MRG/12436:vlc