

# Mullen & Henzell

ATTORNEYS AT LAW

2520040151028

September 27, 1993

PHILIP S. WILCOX  
J. ROBERT ANDREWS  
JAMES W. BROWN  
DENNIS W. REILLY  
JEFFREY C. NELSON  
CHARLES S. BARGIEL  
JOSEPH F. GREEN  
GARY W. ROBINSON  
LESLIE M. ROBINSON  
JOEL C. BAIOCCHI  
LAWRENCE T. SORENSEN  
GREGORY F. FAULKNER  
RICHARD G. BATTLES  
WILLIAM E. DEGEN  
ADAM B. FIRESTONE  
ANDREW M. POLINSKY  
HOLLY S. BANDER  
MICHAEL E. CAGE  
JOHN SPIRTOS  
PAUL K. WILCOX  
KIM A. SEEFELD  
OF COUNSEL

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: Birnam Wood Golf Club

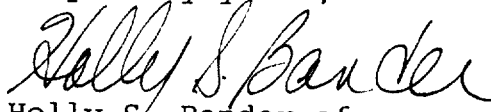
Gentlemen/Ladies:

On September 21, 1993, Birnam Wood Golf Club adopted, and will now maintain, an unfunded employee pension benefit plan for the purpose of providing deferred compensation for a select group of management employees. The effective date of the plan is January 1, 1994.

The purpose of this letter is to satisfy the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA as set forth in DOL Reg. § 2520.104-23.

- |    |  |   |
|----|--|---|
| a. | Name and address of employer           | Birnam Wood Golf Club<br>2031 Packing House Road<br>Santa Barbara, CA 93108 |
| b. | Employer ID No.                        | 95-2457897  |
| c. | Number of plans                        | 1   |
| d. | Number of employees covered under plan | 1   |

Very truly yours,

  
Holly S. Bander of  
MULLEN & HENZELL

HSB/km  
cc: Mr. Jeffrey Lowe  
hsb/12420/0000/93CORRO/0927P&WBA