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THE UNIVERSITY CLUB

October 8, 1993

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

To Whom It May Concern,

The University Club maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The University Club is located at:

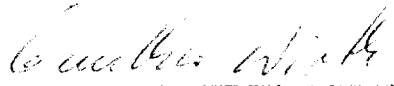
One West 54th Street
New York, NY 10019.

The Club's employer identification number is: 13-1429480.
The number of employees currently participating in the Plan is: 4

Very truly yours,

THE UNIVERSITY CLUB

By



Gunther Wirth
General Manager

