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Date: December 8, 1993

Certified Mail/Return Receipt Requested

Pension and Welfare Benefits Administration
US Department of Labor
200 Constitution Avenue, Northwest
Room N5644
Washington, DC 20210

TOP HAT PLAN FILING

RE: A plan of deferred compensation sponsored by:
Egypt Valley Country Club, (the "Employer")
(Club)

Dear Sir or Madam:

The following information is disclosed 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 Regulations & 2520.104-23.

1. The above referenced Employer maintains a plan of deferred compensations 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: 7333 Knapp NE P.O.Box 316 Ada, MI 49301
3. The Employer's Tax Identification Number is 38-0608020.
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 one (1).

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

ADOPTING EMPLOYER: Egypt Valley Country Club
BY: A. Eugene Cooper
TITLE: President