

**BAKER
&
HOSTETLER**
COUNSELLORS AT LAW

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December 6, 1993

CERTIFIED MAIL #P 028 171 546
RETURN RECEIPT REQUESTED

PWBA

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

Re: Alternative Method of Compliance for Pension Plans for Certain
Selected Employees Under Department of Labor Regulation
Section 2520.104-23

Dear Sir or Madam:

In accordance with Department of Labor Regulation Section 2520.104-23, our client, The Bay Hill Club, Inc. hereby files the following statement with the Secretary of Labor in order to comply with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") for unfunded pension plans maintained by an employer for a group of select management or highly compensated employees.

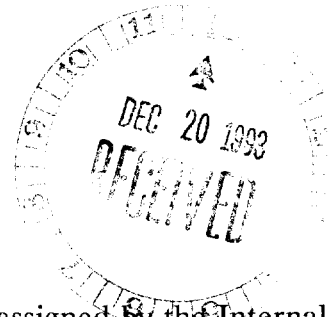
1. Name and address of Employer:

The Bay Hill Club, Inc.
One Erieview Plaza
Suite 1300
Cleveland, Ohio 44114-1782

2. Employer Identification Number assigned by the Internal Revenue

Service:

34-1045458



3. The Bay Hill Club maintains a plan called the "Deferred Compensation Agreement/Supplemental Retirement Plan For Dick Tiddy." The Plan covers one employee. He is among a select group of management or highly compensated employees of The Bay Hill Club, Inc.

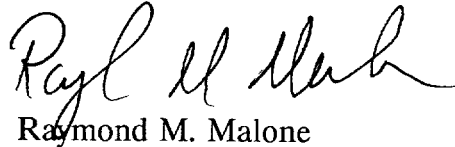
4. As required under Department of Labor Regulation Section 2520.104-23(b)(2), Plan documents are available to the Secretary of Labor for inspection upon request.

5. The Board of Directors of The Bay Hill Club have approved the adoption of the plan, and the plan was executed on or about November 16, 1993. Accordingly, this statement is made within the 120-day filing period in Department of Labor Regulation Section 2520.104-23(b)(2).

6. Because this statement is provided within the 120-day period beginning on the effective date of ERISA with respect to this Plan, no filing fee is required.

If the Department of Labor requires anything further with respect to this filing, please contact the undersigned.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Ray M. Malone".

Raymond M. Malone