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ERISA REPORTING AND DISCLOSURE REQUIREMENTS

LETTER TO DEPARTMENT OF LABOR

Office of Employee Benefits Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

Gentlemen:

This is to advise you that BLYTHEFIELD COUNTRY CLUB,
(Name of Organization)
5801 NORTHLAND DR , BELMONT , MI
(Address) (City) (State)
49306, has established a Non-Qualified Deferred Compensation Plan for
(Zip)
the purpose of providing benefits to a select group of management or highly
compensated employees.

Our Organization has ONE Deferred Compensation Plan(s) with ONE
(Number) (Number)

participants. Our Tax Identification Number is 38-0358020.

Sincerely,

BERND U. STURM, CCM

GENERAL MGR.

12/3/92

