

THE JOCKEY CLUB

40 EAST 52nd STREET
NEW YORK, N.Y. 10022

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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

August 15, 1995

**Re: Statement of The Jockey Club pursuant
to DOL Regulation Section 2520.104-23**

Dear Sirs:

The Jockey Club is providing the following information in order to satisfy the filing requirement for the alternative method of compliance with ERISA's reporting and disclosure requirements with respect to our unfunded deferred compensation plans for certain executive employees (DOL Reg. Sec. 2520.104-23).

1. Employer Name and Address:

The Jockey Club
40 East 52 Street
New York, New York 10022

2. Employer EIN

13-0888345

3. The Plans:

The Jockey Club maintains the Deferred Compensation Plan for Certain Executives of The Jockey Club, and The Jockey Club Deferred Compensation Plan for the purpose of providing supplemental pension benefits to certain highly compensated executives who have qualified or may qualify for benefits under the Club's tax-qualified Employee Retirement Plan. Effective as of September 1, 1995 the first supplemental plan will have one participant, and the second supplemental plan will have three participants.

If you require further information, please feel free to contact me.

Very truly yours,

Alan Marzelli
Alan Marzelli