

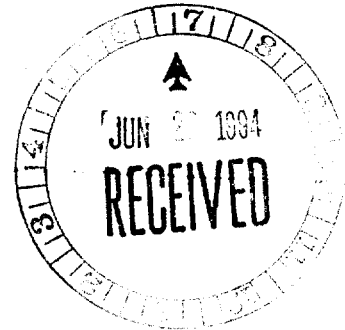
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**ILLAHE HILLS COUNTRY CLUB**

3376 Country Club Drive S  
Salem, OR 97302

JUNE 21, 1994

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



Dear Sir:

This letter is pursuant to DOL Regulation §2520.104-23 to inform you that the employer described below maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This plan covers one employee.

The employer to which this notice applies is as follows:

Name: Illahe Hills Country Club  
Address: 3376 Country Club Drive S  
Salem, OR 97302  
EIN: 93-0492676

Very truly yours,

ILLAHE HILLS COUNTRY CLUB

By Robert F. Wulf  
Its President