



2520040184295

ELMCREST COUNTRY CLUB

December 31, 1992

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

Pension and Welfare Benefits Administration
PO Box 75212
Washington D.C. 20013-5212

Top Hat Plan Filing Under Civil
Penalty Relief Program

RE: A plan of deferred compensation sponsored by --
Elmcrest Country Club (the "Employer")

Dear Sir or Madam:

37936

In accordance with Pension and Welfare Benefits Administration ("PWBA") Notice on Civil Penalty Relief for Top Hat Plans, Late Filers, as published in the Federal Register on July 24, 1992 (57 FR 33019), the following information is disclosed and the accompanying payment is being made to the U.S. Department of Labor ("DOL") 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 Regulation §2520.104-23.

1. The above referenced Employer maintains a plan of deferred compensation in the form of the Club Manager's 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: 1000 36th Street N.E., Cedar Rapids, Iowa 52402.
3. The employer identification number of the Employer is 42-0651987.
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 1.

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

ELMCREST COUNTRY CLUB
FOR THE BOARD OF DIRECTORS

Tom McCarville, Gen Mgr.

Tom McCarville, C.C.M.
General Manager

1993

12/10

ELMCREST COUNTRY CLUB

DETACH AND RETAIN THIS STATEMENT
THE ATTACHED CHECK IS IN PAYMENT OF ITEMS DESCRIBED BELOW.
IF NOT CORRECT PLEASE NOTIFY US PROMPTLY. NO RECEIPT DESIRED.

DELUXE - FORM WVC-3 V-3

DATE	INVOICE NO.	DESCRIPTION	AMOUNT	DEDUCTIONS		NET AMOUNT
				PARTICULARS	AMOUNT	
12-31-92		LATE FILERS PENALTY FEE FOR DEFERRED COMPENSATION PLAN - AETNA PLAN IN THE NAME OF JAMES ROBERT GREENLEAF	7109			1,000.00

V-3

FILED 1993
RECEIVED

37936

ELMCREST COUNTRY CLUB
1000 36th Street N.E.
Cedar Rapids, Iowa 52402-3633

**RETURN RECEIPT
REQUESTED**

CERTIFIED

P 785 854 195

MAIL