

2520032032423



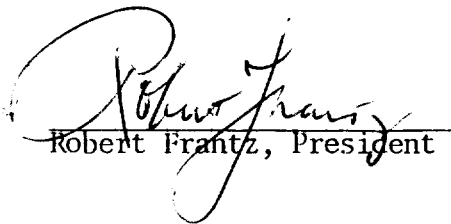
807 East Washington Street
Greenville, South Carolina 29601
May 11, 1993

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

Dear Sirs:

In compliance with Section 2520.104-23 (a)(1) of ERISA, The Poinsett Club 807 East Washington Street, Greenville, South Carolina 29601, a Section 501(c)(7) corporation, E.I.N. Number 57-0227800 declares that it maintains a plan solely for the purpose of providing deferred compensation for a select group of management and highly compensated employees. Presently, there is one participant who is the Club's executive manager.

For The Poinsett Club


Robert Frantz, President

MAY 11 1993
RECEIVED