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NAPLES YACHT CLUB, Incorporated
700 14th Avenue South • Naples, Florida 33940

APRIL 9, 1993

Certified Mail/Return Receipt Requested

Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D.C. 20013-5212

TOP HAT PLAN FILING

RE: A plan of deferred compensation sponsored by:
NAPLES YACHT CLUB, INC. (the "Employer")
(Club)

Dear Sir or Madam:

The following information is disclosed 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 Regulations §2520.104-23.

1. The above referenced Employer maintains a plan of deferred compensation in the form of the Club Managers Association of America Master Deferred Compensation Plan Pursuant to Section 457 of the Internal Revenue Code (the "Plan").

700 14th Avenue South

2. The address of the Employer is: Naples, Florida 33940

3. The Employer's tax identification number is 59-0904526

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 FOUR (4).

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

Adopting Employer: Naples Yacht Club, Inc.

By: *Wells Martin, Jr.*

Title: Wells Martin, Jr., Rear Commodore

