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May 24, 1993

**CERTIFIED MAIL - RETURN RECEIPT REQUESTED**

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

MAY 26 1993  
RECEIVED

Gentlemen:

The undersigned, The Elyria Country Club Company ("Elyria") does hereby make the following statement to the Secretary of Labor:

1. Elyria is an administrator of a pension plan described in DOL Reg. §2520.104-23(d).
2. The address for Elyria is:  


41625 Oberlin Road  
Elyria, Ohio 44035
3. The Federal Employer Identification Number for Elyria is: 34-0203920.
4. Elyria maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Elyria maintains two plans of the type referred to in Item 4 of this letter, and the number of employees who participate in such plans is 4.

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Thank you for your time and consideration in this matter.

Very truly yours,

THE ELYRIA COUNTRY CLUB COMPANY

By:   
Douglas C. Carlson, Treasurer

DCC:ck0507