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THE EVERGLADES CLUB, INC.  
356 Worth Avenue  
Palm Beach, FL 33480

EIN: 59-0198160

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

Re: 29 C.F.R. Section 2520.104-23  
Alternative Reporting and Disclosure Statement for  
Pension Plans for Certain Selected Employees

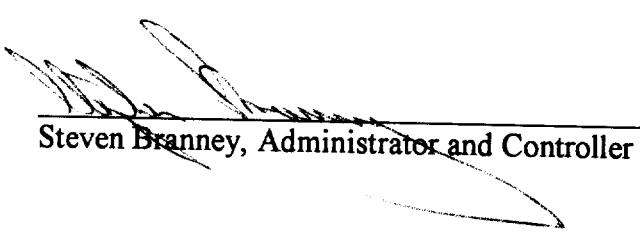
Ladies/Gentlemen:

In compliance with the requirements of 29C.F.R. Section 2520.104-23(a)(1) this statement is being filed with the Secretary of Labor in respect to the Non-qualified Deferred Compensation Plan maintained by the above employer.

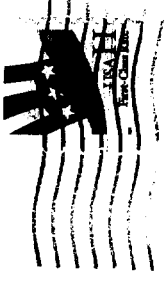
The employer currently maintains a Deferred Compensation Plan for employees who are members of a select group of management or who are highly compensated.

The number of participants in the Plan is two (2).

The Everglades Club, Inc.

  
Steven Branney, Administrator and Controller

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