



BIRMINGHAM COUNTRY CLUB
1750 SAXON DRIVE
BIRMINGHAM, MICHIGAN 48009

2520043384649

(313) 644-4111

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

Top Hat Plan Filing Under Civil Penalty Relief Program

RE: A plan of deferred compensations sponsored by Birmingham Country Club (the Employer)

Dear Sir or Madam:

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 Managers 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 1750 Saxon Drive, Birmingham, MI 48009.
3. The employer identification number is 38-1204541.
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.

Birmingham Country Club

Jerome W. McAuliffe
General Manager

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DETACH AND RETAIN THIS STATEMENT

60205 - \$1,000.00