



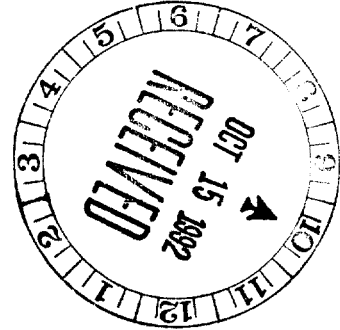
**Aetna Life Insurance and
Annuity Company**
Suite 830
1501 Fourth Avenue
Seattle, WA 98101
206-467-2520

2520005096474

September 28, 1992

U. S. Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, DC 20013-5212

RE: Tacoma Country & Golf Club



To Whom it May Concern:

Please find enclosed the above organizations One Time
Statement for "Top Hat Plans."

Thank you for your immediate attention to this matter.

Sincerely,

Michelle Simonson
Administrative Supervisor
Aetna Life Insurance and Annuity Company

CC: Tacoma Country & Golf Club: Plan Administrator

10,517

MS SEP 28 1992

Secretary of Labor
US Dept. of Labor

RE: One Time Statement for "Top Hat Plans"

Gentlemen:

In accordance with the "Alternative method of Compliance for pension plan for certain selected employees, " (Section 2520-104-23)", please be advised that

TACOMA COUNTRY & GOLF CLUB (employer) located at

COUNTRY CLUB DR SW TACOMA, WA 98498 (address), identified by

091-0434880 (Identification Number), maintains 1 (Number) plan(s)

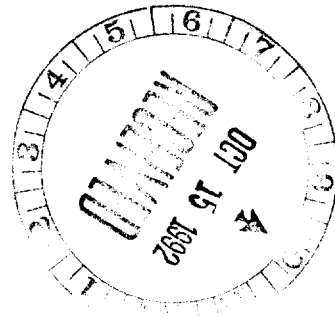
primarily for the purpose of providing deferred compensation for a select group of management of highly compensated employees who number

1 (No.)

Very truly yours,

141

Paul J. ...
(Employer)





December 24, 1992

Plan Administrator
c/o Michelle Simonson
Tacoma Country & Golf Club
Aetna Life Insurance & Annuity Co.
Suite 830
1501 Fourth Avenue
Seattle, Washington 98101

Dear Plan Administrator:

The Department of Labor (the Department) offered plan administrators an opportunity to file previously unfiled annual reports between March 23 and December 31, 1992, without incurring the Department's full late or non-filer penalty. This opportunity was made public in the Department's press releases #92-158 issued on March 23, 1992, #92-475 issued on July 24, 1992, and #92-612 issued on September 21, 1992 (copies of which are enclosed).

The Department recently received your correspondence concerning this grace period. We did not, however, receive a filing and/or penalty payment. As stated in the press releases, to qualify for the grace period offer, the Department must receive a filing and a check for the appropriate penalty amount.

In order to apply for grace period relief, you must submit a copy of your filing along with a check for the appropriate penalty amount to the Department within 15 days of the date of this letter. Your check should be made payable to the U.S. Department of Labor, and mailed along with your filing to the following address:

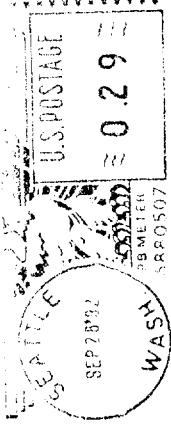
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington D.C. 20013-5212

If we do not received your filing and/or check postmarked within 15 days of the date of this letter, you will be subject to the Department's full penalties discussed in the press release. If you have any questions, you may contact Janet Powell at (202) 219-8867. This is not a toll free number.

Sincerely,

A handwritten signature in cursive script, appearing to read "Ronald D. Allen".

Ronald D. Allen
Chief, Division of Reporting Compliance



Suite 830
 1501 Fourth Avenue
 Seattle WA 98101



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