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*Sequoiah Country Club*

DECEMBER 16, 1992

Pension and 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 compensation sponsored by--  
**SEQUOYAH COUNTRY CLUB** (the "Employer")

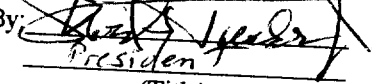
Dear Sir or Madam:

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: **4550 Heafey Rd., Oakland, CA 94605.**
3. The employer identification number of the Employer is: **94-0854550** 16,849
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: 4

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

SEQUOYAH COUNTRY CLUB

By:   
President  
(Title)

16,849

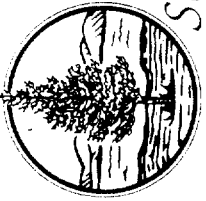


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**CERTIFIED**  
P 118 852 625  
**MAIL**

*Sequoia Country Club*

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Oakland, California 94605-4699

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