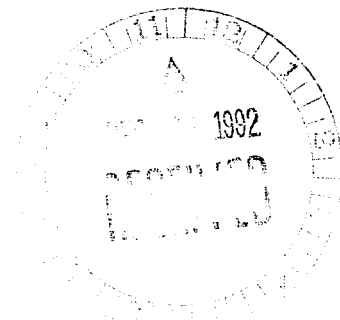


Fairlawn
• COUNTRY CLUB •

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75  YEARS

DIAMOND JUBILEE
1917 - 1992



12/13/92

Department of Labor
Pension and Welfare Benefits Administration
PO Box 75212
Washington, D.C.

Re: Top Hat Plan filing Under Civil Penalty Relief Program.

Dear Sir:

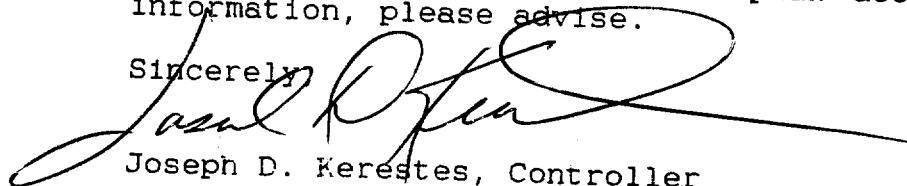
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In accordance with Pension and Welfare Benefits Administration, notice on Civil Penalty Relief for Top Hat Plans, Late Filers, published in the Federal Register on July 24, 1992 (57 FR 33019), the following information is disclosed and the accompanying 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 Regulation S2520.104-23.

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 200 N. Wheaton Road, Akron, Ohio 44313.
3. The Employer Identification Number is 34-0212170.
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 one (1).

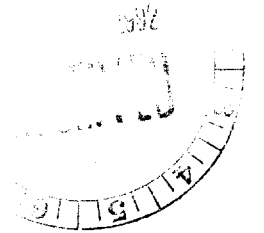
If you require a copy of the plan document or any additional information, please advise.

Sincerely,



Joseph D. Kerestes, Controller

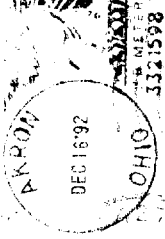
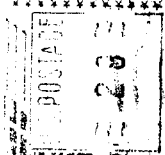
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Fairlane Country Club

200 N. WHEATON RD.

AKRON, OHIO 44313



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