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December 21, 1992

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

JAN 7 1993

**Filing Under Civil
Penalty Relief Program**

RE: *A Non-Qualified Plan of Deferred Compensation Sponsored
by the Midland Country Club*

Dear Sir or Madam:

In accordance with Pension and Welfare Benefits Administration ("PWBA") Notice on Civil Penalty Relief, 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 Non-Qualified Plan of deferred compensation.
2. The name and address of the employer is:

Midland County Club
1120 W. St. Andrews Dr.
Midland, Michigan 48640

3. The employer identification number of the employer is:

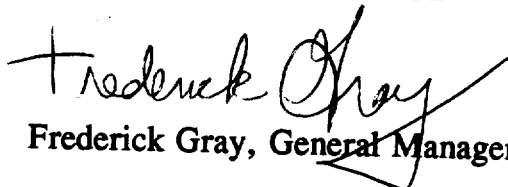
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4. The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. The number of employees in the Plan is: 1
6. If you require a copy of the plan document or any additional information, please contact the undersigned.

Sincerely,

MIDLAND COUNTRY CLUB

A handwritten signature in cursive script that reads "Frederick Gray". The signature is written in black ink and is positioned above the printed name.

Frederick Gray, General Manager

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MIDLAND COUNTRY CLUB
P. O. BOX 2083
MIDLAND, MI 48640

Fold at line over top of envelope to the
right of the return address.

CERTIFIED

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MAIL

PENSION & WELFARE BENEFITS ADMINISTRATION
P.O. BOX 75212
WASHINGTON, D.C. 20013-5212

