



Portage Country Club

2520005097663

December 23, 1992

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

JAN 7 1993

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

TOP HAT PLAN FILING UNDER CIVIL  
PENALTY RELIEF PROGRAM

201983

RE: A Plan of deferred compensation sponsored by Portage Country Club (the "Employer")

Dear Sir or Madam:

In accordance with Pension and Welfare Benefits Administration ("PWBA") notice on Civil Penalty for Top Hat Plans, Later 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: 240 NORTH PORTAGE PATH, AKRON, OHIO, 44303-1299.
3. The employer identification number of the Employer is 34-0468390
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 the Plan is ONE (1)

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

PORTAGE COUNTRY CLUB

*Michael Robinson*  
Michael Robinson, CCM  
General Manager

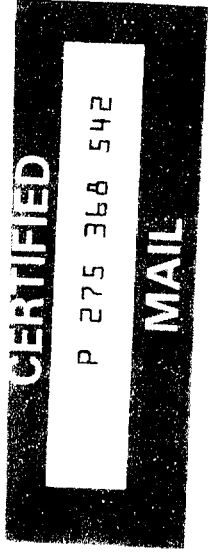
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Portage Country Club  
240 North Portage Path  
Akron, Ohio 44303-1299

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