



2520032065218

September 28, 1992

Office of Employee Benefits Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

Gentlemen:

This is to advise you that San Gabriel Country Club, 411 East Las Tunas Drive, San Gabriel, California, 91776, has established a Non-Qualified Deferred Compensation Plan for the purpose of providing benefits to a select group of management or highly compensated employees.

Our organization has two Deferred Compensation Plans with four participants. Our Tax Identification Number is 95-1186620.

Sincerely,

SAN GABRIEL COUNTRY CLUB

Cyrus Afshin
General Manager

CA/fw