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**NAKOMA GOLF CLUB
4145 COUNTRY CLUB ROAD
MADISON, WI 53711
(608) 238-3141**

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue N.W.
Washington, D. C. 20210

RE: Nakoma Golf Club, Inc.
4145 Country Club Road
Madison, WI 53711
(EIN: 39-0756838)

Dear Sir or Madam:

This document constitutes the statement required by 29 C.F.R. Sec. 2520.104-23(a)(1) to be filed with the Secretary of Labor with respect to the non-qualified deferred compensation plan maintained by Nakoma Golf Club.

Nakoma Golf Club maintains one non-qualified supplemental benefit plan for individuals who are members of a select group of management or highly compensated employees. There are three individuals participating in the plan.

Plan documents are available upon request.

Very truly yours,

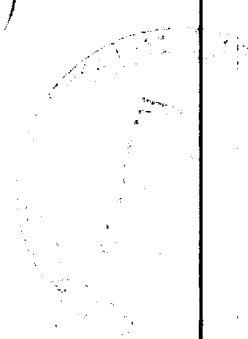
NAKOMA GOLF CLUB, INC.



Plan Administrator

Date Dec 29, 1992

27,983



**NAKOMA GOLF CLUB
4145 COUNTRY CLUB ROAD
MADISON, WI 53711
(608) 238-3141**

Certified Mail, Return Receipt

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

**RE: Nakoma Golf Club, Inc. (EIN 39-0756838)
One Time Exemption
Filing Under USDL NO. 92-158 As
Augmented for Top Hat Plan Relief**

Dear Sir or Madam:

In accordance with USDL No. 92-158 (as supplemented for the Pension Welfare Benefits Administration's Notice on Civil Penalty Relief for Top Hats Plans - 57 FR 33019), Nakoma Golf Club hereby voluntarily files the one time disclosure statement required by 29 C.F.R. Sec. 2520.104-23 for its non-qualified deferred compensation plan.

Enclosed please find a check for \$1,000 representing the maximum penalty due with respect to the grace period.

Very truly yours,

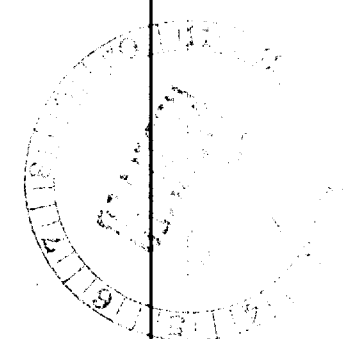
NAKOMA GOLF CLUB, INC.

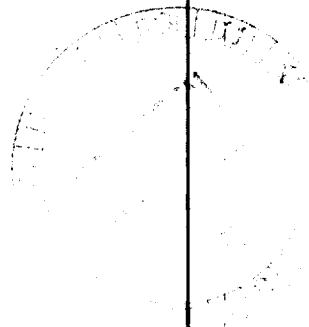


Plan Administrator

Date Dec 29, 1992

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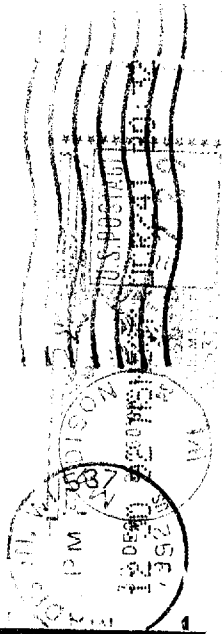
27,983

Nakoma Golf Club
4145 Country Club Road
Madison, WI 53711

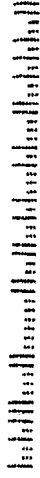
CERTIFIED

P 438 136 018

MAIL



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



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