

SHEBOYGAN COUNTRY CLUB

Mailing Address: P.O. Box 1066
Telephones: Clubhouse: 458-3533
Pro Shop: 458-3536



SHEBOYGAN, WISCONSIN 53082-1066

2520052093917

281828

December 29, 1992

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

Dear Sir or Madam;

Please take a moment and check off the items that you have received:

- Check in the amount of \$1000.00
- Letter concerning Late filer Program

Please send this back to us. Enclosed you will find a self addressed stamped envelope for your convenience.

Sincerely,

Ron Rautmann
Club Manager
Sheboygan Country Club

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SHEBOYGAN, WISCONSIN 53082-1066

December 29, 1992

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

Top Hat Plan Filing Under Civil Penalty Relief Program

Re: A plan of deferred compensation sponsored by --
____ Sheboygan Country Club ____ (the "Employer")

Dear Sir or Madam:

In accordance with Pension and Welfare Benefits Administration ("PWBA") Notice on Civil Penalty Relief for Top Hat Plans, Late 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: P.O. Box 1066
Sheboygan, WI 53082-1066
3. The employer identification number of the Employer is 39-0610580.
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 3.

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

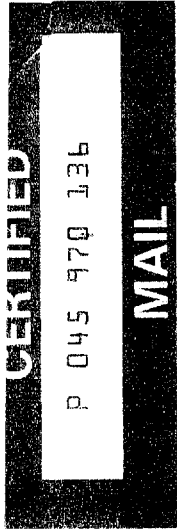
Sheboygan Country Club

By: Ron Rautmann
Club Manager

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SHEBOYGAN COUNTRY CLUB
P.O. Box 1066
Sheboygan, Wisconsin 53082-1066



FIRST CLASS

**RETURN RECEIPT
REQUESTED**

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

