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The Cleveland Yachting Club

200 Yacht Club Drive
Rocky River, Ohio 44116
Phone: 440 / 333-1310
Fax: 440 / 333-3136

September 27, 1999

Certified Mail
Return Receipt Requested

Pension and Welfare Benefits Administration
U. S. Department of Labor
200 Constitution Avenue, N.W.
Room N5644
Washington, D. C. 20210

Top Hat Plan Filing

RE: A Plan of deferred compensation sponsored by The Cleveland Yachting Club, Inc. (the "Employer")


Dear Sir or Madam:

The following information is disclosed 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 D.O.L. Regulations Sec. 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 200 Yacht Club Drive, Rocky River, Ohio 44116
- 3. The Employer's tax identification number is 34-0154090
- 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.

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

Adopting Employer: The Cleveland Yachting Club, Inc.

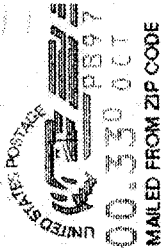
By:
Signed: 

Title: Commodore

baybridge financial group

324 south hyde park avenue, suite 360
tampa, florida 33606

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