



Seattle Tennis Club

November 12, 1999

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

Re: Reporting and Disclosure Required by Department of Labor
Regulation 2520.104-23

To Whom It May Concern:

Pursuant to the requirements of Department of Labor Regulation 2520.104-23, please note the following information:

I. Name and Address of Employer:

Seattle Tennis Club
922 McGilvra Blvd. E.
Seattle, WA 98112

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II. Identification Number:

The employer's identification number is 91-0403820.

III. Type of Plan:

The employer maintains a nonfunded plan primarily for providing deferred compensation for a select group of management or highly compensated employees. The employer is a nonprofit entity, so the plan is a § 457 plan.

IV. Plan Number:

The plan number assigned by the employer to the Plan is 003.

V. Number of Plans:

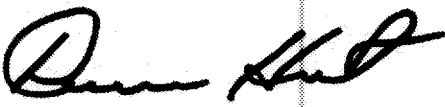
This is currently the only nonfunded pension plan maintained by the employer.

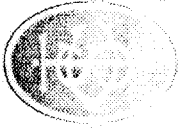
VI. Number of Employees:

Two employees currently participate in the Plan. Other employees may be added at a later date.

If you have any questions concerning this matter, please do not hesitate to contact me.

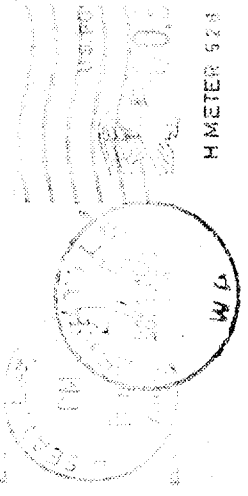
Very truly yours,


Asst. General Manager.



Seattle Tennis Club

922 McGilvra Blvd. East • Seattle, WA 98112



*Pension & Welfare Benefits Adm.
Room N-5644
U.S. Dept. of Labor
200 Const. Station Ave. N.W.*

Washington, D.C. 20034