



THE METROPOLITAN CLUB
ONE EAST SIXTIETH STREET
NEW YORK, NEW YORK 10022-1054

2520053321385

December 3, 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 -
The Metropolitan Club, Inc.

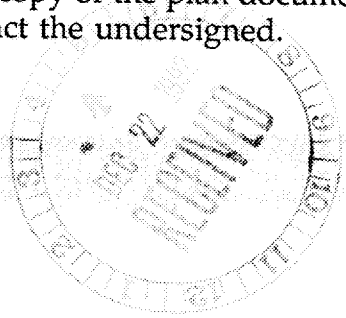
Dear Sir or Madam:

DB 15,621

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 30019), 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: 1 East 60th Street, New York, NY 10022.
3. The employer identification number of the Employer is 13-1518177.
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 5.

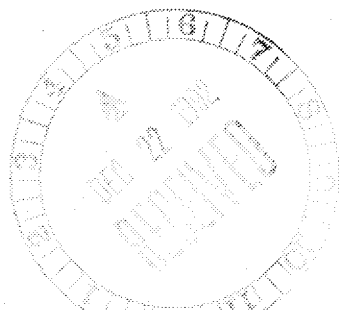
If you require a copy of the plan document or any additional information, please do not hesitate to contact the undersigned.



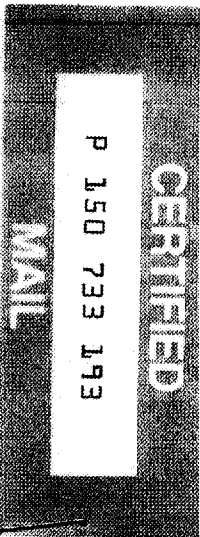
The Metropolitan Club, Inc.

Robert V. Baldwin
By Robert V. Baldwin

Controller



151,621



NY NY 101 DCR# 6 12/08/92 60-51

Pension & Welfare Benefits Administration
P.O. Box 75212
Washington, DC 20013-5212

RETURN RECEIPT REQUESTED

