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VIA CERTIFIED MAIL

January 30, 2006

Top Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

HPL&S Inc.

*Pension and Employee
Benefit Consultants*

*125 South Wilke Road
Suite 300
Arlington Heights, IL
60005-1584
847.392.2999
FAX: 847.392.1053*

Re: The Saddle & Cycle Club 457 Plan

To Whom It May Concern:

Enclosed is the statement prepared under the alternative method of compliance pursuant to ERISA Reg. 2520.104-23 for the above Plan.

Please confirm receipt of the attached document.

If you have any questions, please call.

Sincerely,

A handwritten signature in cursive script that reads "Patty Spiegel".

Patty Spiegel
Ext. 227

PS/
Enclosure

TOP-HAT PLAN EXEMPTION STATEMENT

Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

Employer Name: Saddle & Cycle Club

Address: 900 W. Foster Ave., Chicago, Illinois 60640

Employer EIN: 36-1720250

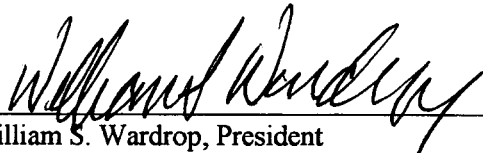
Name of Plan: The Saddle & Cycle Club 457 Plan

The Plan is maintained for a select group of management or highly compensated employees.

Number of Plans: one (1)

Number of Employees in Plan(s): one (1)

Dated:



William S. Wardrop, President

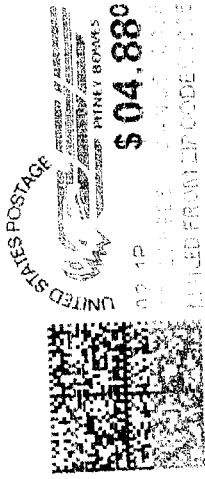
December 18, 2005

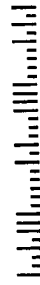
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