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A N G E L L

The ANGELL Pension Group, Inc.
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October 24, 2006

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

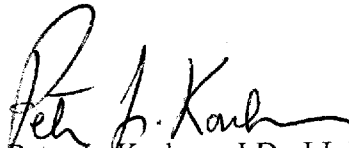
06 OCT 31 PM 12:27
U.S. DEPARTMENT OF LABOR
EMPLOYEE BENEFITS SECURITY ADMINISTRATION

Re: *The Golf Club of Tennessee 457(b) Plan*

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for The Golf Club of Tennessee 457(b) Plan to meet the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for top-hat plans pursuant to DOL Reg. Section 2520.104-23.

Very truly yours,


Peter L. Karlson, J.D., LL.M.
Vice President
General Counsel

PLK/tad
TOPHAT DOL LTR.DOCIA4705I

Enclosure

cc: J. Todd Heifner, *The Golf Club of Tennessee*

RETOUR

REPORTING AND DISCLOSURE STATEMENT

TOP HAT PLAN (DOL REG. §2520.104-23)

Name and Address of Employer: *The Golf Club of Tennessee
1000 Golf Club Drive
Kingston Springs, TN 37082*

EIN of Employer: *58-1831848*

The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Plan: *The Golf Club of Tennessee 457(b) Plan*

Date of Adoption of Plan: *September 22, 2006*

Number of Plans: *One (1)*

Number of Members of Plan: *One (1)*

THE GOLF CLUB OF TENNESSEE

By: *J. Todd Hoff*, *GENERAL MANAGER*

Dated: *OCTOBER 9, 2006*



The ANGELL Pension Group, Inc.
10 Hemingway Drive
East Providence, Rhode Island 02915

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