

2520032030956

November 30, 1995

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

Re: Disclosure Regarding TW Recreational Services Executive Pension Plan Which
Covers Selected Employees of TW Recreational Services, Inc. ("Employer")

Dear Sir or Madam:

In accordance with Department of Labor Regulation 2520.104-23, the plan administrator
for the TW Recreational Services, Inc. Executive Pension Plan files the following information:

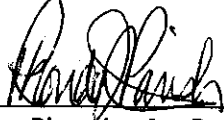

1. Name and Address of Employer

TW Recreational Services, Inc.
203 East Main Street
Spartanburg, SC 29319
2. Employer's Employer Identification Number: 13-2735034
3. Declaration: The Employer maintains a plan primarily for the purpose of providing pension benefits to the Executive as a management or highly compensated employee.
4. Name of Plan: TW Recreational Services, Inc. Executive Pension Agreement.

5. Number of Employees Covered: 17.
6. Documents: Documents for the above-listed plan will be furnished to the Secretary of the Department of Labor upon request under Section 104(a)(1) of the Employee Retirement Income Security Act of 1974.

Sincerely,

TW RECREATIONAL SERVICES, INC.

By:  
Rhonda J. Parish
Title: Vice President, General Counsel
and Secretary