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January 26, 2007

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

Via Certified Mail: 7004 2510 0001 1870 6147

Re: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding a 457(b) Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Green Tree Country Club, Inc.
2. Employer Address: 4900 Green Tree Blvd. Midland, TX 79707
3. Employer EIN: 751618609
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Employees in each Plan: 1

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(1) of ERISA.

Sincerely,

Signature of Authorized Person
Ronald J. Dunn Chief Operating Officer
Green Tree Country Club



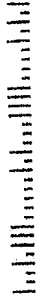
GREEN TREE

COUNTRY CLUB

4900 GREEN TREE BLVD.
MIDLAND, TEXAS 79707

Return Receipt Requested
Showing Address
Where Delivered

Top Hat Plan Exemption
Employee Benefits Security Admin
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U S Dept of Labor
200 Constitution Ave., N. W.
Washington, D. C. 20210



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MIDLAND TEXAS



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