

THE COSMOPOLITAN CLUB
122 EAST 66TH STREET
NEW YORK, N.Y. 10021

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December 19, 1995

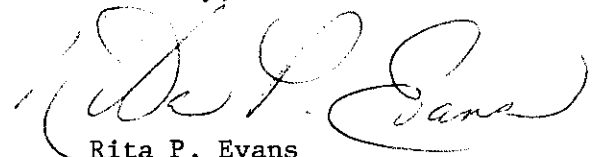
Office of Employee Benefits Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

Dear Sir/Madame:

This is to advise you that The Cosmopolitan Club at 122 East 66th Street, New York, New York, 10021, has established a Non-Qualified Deferred Compensation Plan for the purpose of providing benefits to a select group of management or highly compensated employees.

Our organization has one deferred compensation plan with four participants. Our tax identification number is 13-0603250.

Sincerely,



Rita P. Evans
General Manager