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VIA CERTIFIED MAIL

September 27, 2007

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: Racquet Club of Chicago 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: Racquet Club of Chicago

Address: 1365 N. Dearborn Street, Chicago, IL 60610

Employer EIN: 36-1659860


Name of Plan: Racquet Club of Chicago 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: 8/29/07

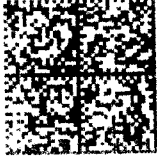
  
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William Fitzsimons, President

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS. FOLD AT DOTTED LINE  
**CERTIFIED MAIL™**



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**HPL&S Inc.**  
125 South Wilke Road  
Suite 300  
Arlington Heights, IL  
60005-1584



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

*Via Certified Mail*