

**INGHAM**  
RETIREMENT GROUP  
*Retire for a Lifetime*

Member of Alliance Benefit Group  
RETIREMENT PLAN CONSULTANTS • RECORD KEEPERS • INVESTMENT ADVISORS / FIDUCIARIES • ACTUARIES

October 26, 2012

***Certified Mail - Return Receipt Requested,  
Number: 7012 2210 0001 1347 3589***

2012 NOV - 1 AM 10:17

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

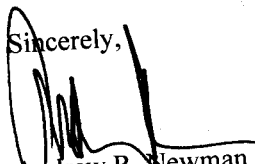
Dear Sir/Madam:

This letter constitutes the statement of Riviera Country Club of Coral Gables, Inc. (the "Employer") required under Department of Labor Regulations Section 2520.104-23, which provides the alternative reporting requirement that applies to top-hat pension plans.

Please be advised of the following:

1. Employer information:  
Riviera Country Club of Coral Gables, Inc.  
1155 Blue Road  
Coral Gables, FL 33146  
Employer identification number: 59-0539247
2. The Employer maintains the Riviera Country Club Section 457(b) Deferred Compensation Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
3. The Employer maintains one such plan for the benefit of 3 employees.

Please process this statement accordingly and contact me if additional information is needed.

Sincerely,  
  
Andrew R. Newman  
General Counsel  
ARN/rc

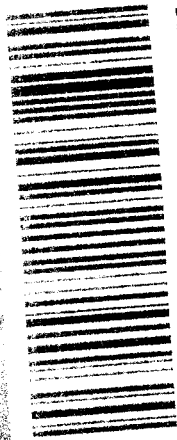
**INGHAM**  
RETIREMENT GROUP  
*Since 1948*

9155 S. Delaland Boulevard  
Suite 1512  
Miami, Florida 33156

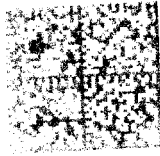
Member of Alliance Benefit Group  
RETIREMENT PLAN CONSULTANTS

RECORD KEEPERS  
INVESTMENT ADVISORS/FIDUCIARIES

ACTUARIES



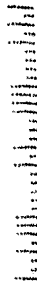
7012 2210 0001 1347 3589



\$05.75

CALL FROM 200.300.1113

Harold J. Hampton  
Employees Benefits Security Administrator  
Room No. 513  
U.S. Department of Labor  
Washington, D.C. 20330



PERSONAL & CONFIDENTIAL