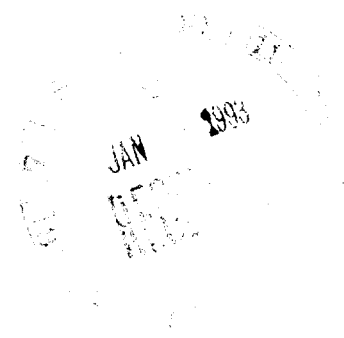


BROOKSIDE COUNTRY CLUB
 1800 Canton Avenue N.W.
 Canton, Ohio 44708-1899
 (216) 477-4545
 FAX (216) 477-3566

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December 28, 1992

Certified Mail/Return Receipt Requested

Pension and Welfare Benefits Administration
 P.O. Box 75212
 Washington, D.C. 20013-5212

Top Hat Plan Filing Under Civil
 Penalty Relief Program

RE: A plan of deferred compensation sponsored by --
 Brookside Country Club, Inc. (the "Employer")

Dear Sir or Madam:

27,831

In accordance with Pension and Welfare Benefits Administration ("PWBA") Notice on Civil Penalty Relief for Top Hat Plans, Late Filers, as published in the Federal Register on July 24, 1992 (57 FR 33019), the following information is disclosed and the accompanying payment is being made to the U.S. Department of Labor ("DOL") in order to comply with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974 ("ERISA"), under the alternative method of compliance as set forth by DOL Regulation §2520.104-23.

1. The above referenced Employer maintains a plan of deferred compensation in the form of the Club Managers Association of America Master Deferred Compensation Plan Pursuant to Section 457 of the Internal Revenue Code (the "Plan").
2. The address of the Employer is: 1800 Canton Ave. N.W.
Canton, Ohio 44708
3. The employer identification number of the Employer is 34-0116165.
4. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. The number of employees in the Plan is 10.

If you require a copy of the plan document or any additional information, please do not hesitate to contact the undersigned.

BROOKSIDE COUNTRY CLUB, INC.

By Grant F. Drake
 Grant F. Drake, CCM
 General Manager



USGA Member Club



BROOKSIDE COUNTRY CLUB
1800 Canton Avenue
Canton, Ohio 44708-1899



Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

Fold at line over top of envelope to the
right of the return address.

CERTIFIED

P 620 666 109

MAIL

