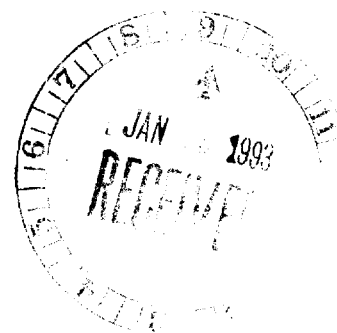


2520032034510

December 28, 1992



Pension & Welfare Benefits Administration
P.O. Box 75212
Washington, DC 20013-5212

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Re: Top Hat Plan Filing Under Civil Penalty Relief Program
Employer - Topeka Country Club

EIN: 48-0451300

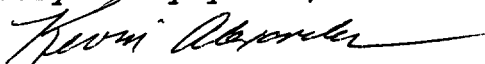
Dear Sir or Madame:

In accordance with Pension and Welfare Benefits Administration Notice on Civil Penalty Relief for Top Hat Plan, Late Filers, as published 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 in order to comply with the reporting and disclosure requirements of 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 §457 of the Internal Revenue Code.
2. The address of the Employer is 2700 SW Buchanan, Topeka, Kansas 66611.
3. The employer identification number is 48-0451300.
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 6.

If you require any additional information, please do not hesitate to contact the undersigned.

Very truly yours,


Kevin Alexander
Vice President & President-Elect

KA:jr

28,493

DETACH AND RETAIN THIS STATEMENT
THE ATTACHED CHECK IS IN PAYMENT OF ITEMS DESCRIBED BELOW.
IF NOT CORRECT PLEASE NOTIFY US PROMPTLY. NO RECEIPT DESIRED.

TOPEKA COUNTRY CLUB
TOPEKA, KS

DELUXE - FORM DVO-2 V-2

DATE	DESCRIPTION	AMOUNT
12-23-92	Late Filing Penalty	1000.00

FOULSTON & SIEFKIN
L A W O F F I C E S

1515 BANK IV TOWER
534 KANSAS AVENUE
TOPEKA, KANSAS 66603



Pension & Welfare Benefits Administration
P.O. Box 75212
Washington, DC 20013-5212