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JOHN D. CALLAHAN, D.D.S., P.C.
300 South Manlius Street
Fayetteville, New York 13066

March 16, 1993

CERTIFIED MAIL -
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Gentlemen:

This is to inform you of the adoption of a plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The employer maintaining the plan is: John D. Callahan, D.D.S., P.C.

The employer's EIN is: 16-0988047

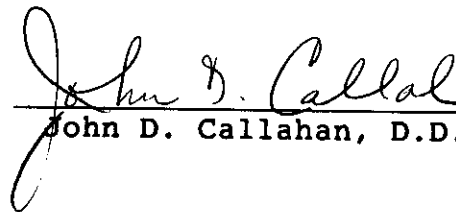
The number of such plans so maintained is: two.

The number of employees participating in each plan is: three.

Very truly yours,

JOHN D. CALLAHAN, D.D.S., P.C.

By:


John D. Callahan, D.D.S., President

MAR 22 1993
RECEIVED