

PEDIATRIC DENTISTRY
 David A. Tesini, DMD, MS
 Nancy Jo Soporowski, DMD
 Olga L. Restrepo, DMD
 Johanne Y. Kim, DDS

ORTHODONTICS
 James F. Kane, DMD, MS
 Ferdinand C. Sabelis, DMD

TEEN DENTISTRY
 Daniel J. Bley, DDS

DRS. KANE, TESINI, SOPOROWSKI & ASSOCIATES LLP

Members, American Academy of Pediatric Dentistry

Members, American Association of Orthodontists

Member, Academy of General Dentistry

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March 28, 2002

Office of Employee Benefits Security
 Labor-Management Services Administration
 U.S. Department of Labor
 Washington, DC 20216

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, 40 Fed. Reg. 24657 (August 15, 1975), the undersigned employer hereby declares the following:

Name and Address of Employer:

Drs. Kane, Tesini, Soporowski and Associates, LLP
 230 Pond Street
 Natick, MA 01760

Federal Employer Identification Number (EIN): 04-2623253

The employer maintains the following unfunded employee benefit plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated executive(s).

1. The Kane, Tesini, Soporowski and Associates Deferred Compensation Plan which became effective December 31, 2001 has one current participant.

The above plan is maintained pursuant to written plan documents which will be provided to the Secretary of Labor or his delegate on request as required by Sec. 104 (a)(1) of the Employee Retirement Income Security Act of 1974.

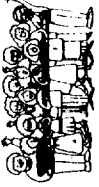
Sincerely,

Drs Kane, Tesini, Soporowski and Associates, LLP.

 Drs. Kane, Tesini, Soporowski and Associates, LLP

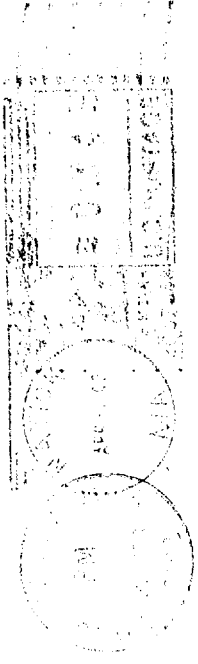
By *Nancy Jo Soporowski*

 Nancy Jo Soporowski



DRS, KANE, TESINI, SOPOROWSKI & ASSOCIATES, LLP

230 Pond St., Natick, Massachusetts 01760



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