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EMPLOYEE BENEFITS LAW

**CHANG  
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LAW CORPORATION**

June 14, 1991

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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

RE: California Dental Association Supplemental Executive  
Retirement Plan

Dear Sir or Madam:

As attorney for California Dental Association and pursuant to Department of Labor regulation section 2520.104-23, as authorized by section 110 of ERISA, I am filing this notice on behalf of California Dental Association with respect to the above-referenced, unfunded deferred compensation plan.

Please be advised that:

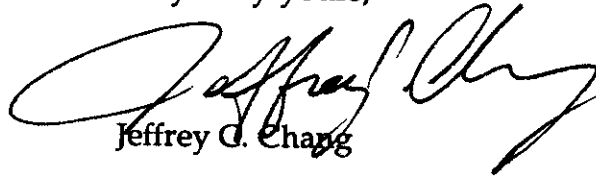
1. The employer is California Dental Association located at 1201 K Street Mall, Sacramento, California 95853.
2. The employer's employer identification number is 95-2822367.
3. The employer maintains the California Dental Association Supplemental Executive Retirement Plan as a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The employer maintains only one (1) such plan and the plan covers five (5) employees.



Top-Hat Plan Exemption  
Pension and Welfare Benefits Administration  
June 14, 1991  
Page 2

If you need any additional information with respect to the plan, please contact the undersigned.

Very truly yours,



Jeffrey G. Chang

JCC:dc

cc: Lynn Bianchi-Rossi