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VIA CERTIFIED MAIL  
January 23, 1992

TOP HAT PLAN EXEMPTION  
PENSION AND WELFARE  
BENEFITS ADMINISTRATION  
Room N 5644  
U. S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

In re: Delta Dental of Pennsylvania -  
notice of unfunded plan.

Dear Sir or Madam:

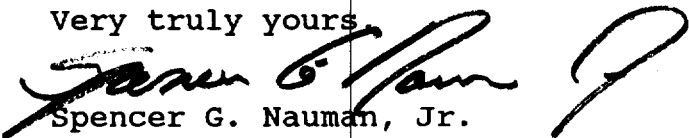
This office represents the Pennsylvania Dental Service Corporation t/d/b/a Delta Dental of Pennsylvania (DDP), 23 Old Depot Road, New Cumberland, Pennsylvania, 17070. EIN 23-1667011.

DDP maintains a plan primarily for the purpose of providing deferred compensation for a select group of management employees. There are five (5) employees in the plan.

The plan is the subject of a favorable determination letter from the Internal Revenue Service.

DDP will provide plan documents to the Secretary upon request as required by section 401(a)(1) of ERISA.

Very truly yours,

  
Spencer G. Nauman, Jr.

/pb

cc: Gary D. Radine