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OF COUNSEL
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* ALSO ADMITTED IN D.C.
ALSO ADMITTED IN FLORIDA
Δ ALSO ADMITTED IN NEW YORK
+ ALSO ADMITTED IN VIRGINIA

2520032903700

October 27, 1992

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

**RE: "TOP-HAT" PLANS/ALTERNATIVE COMPLIANCE; DRS.
LEVIN, COHEN, GOODMAN & SIEGEL, P.A.**

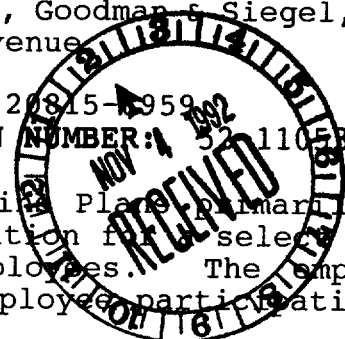
To Whom It May Concern:

On behalf of the above referenced employer, this letter shall serve as the alternative form of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA with respect to its Top Hat Plans.

NAME OF EMPLOYER: Drs. Levin, Cohen, Goodman & Siegel, P.A.
ADDRESS OF EMPLOYER: 5454 Wisconsin Avenue
Suite 1355
Chevy Chase, MD 20815-4959

EMPLOYER'S FEDERAL EMPLOYER IDENTIFICATION NUMBER: 52-1105847

The above referenced employer maintains Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains four (4) such Plans with one employee participating in each such Plan.



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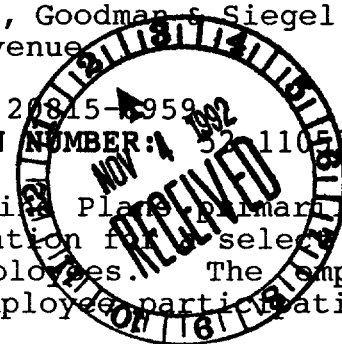
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NAME OF EMPLOYER: Drs. Levin, Cohen, Goodman & Siegel, P.A.
ADDRESS OF EMPLOYER: 5454 Wisconsin Avenue
Suite 1355
Chevy Chase, MD 20815-9592

EMPLOYER'S FEDERAL EMPLOYER IDENTIFICATION NUMBER: 32-1105347

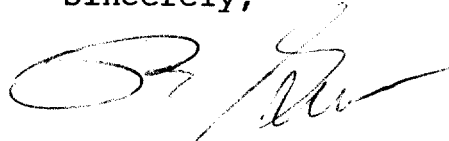
The above referenced employer maintains Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains four (4) such Plans with one employee participating in each such Plan.



Top Hat Plan Exemption
Pension Welfare Benefits Administration
October 29, 1992
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If you have any questions with respect to this matter, please feel free to contact the undersigned at any time.

Sincerely,



Neil Gurvitch

NG:sab

cc: Steven C. Cohen, D.D.S.
Susan P. Hepner, C.P.A.

