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Pension and Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

CERTIFIED MAIL

Pursuant to Section 2520.104-23 of the Department of Labor Regulations, the following information is submitted to comply with the alternative method of compliance for the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974 for unfunded deferred compensation plans for a select group of management or highly compensated employees.

The name of the employer is: Dental Crafters, Inc.

The address of the employer is: 210 Airpark Road, P.O. Box 770, Marshfield, WI 54449

The employer's Federal Employer Identification Number is: 39-1658718

The employer maintains the plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The number of unfunded deferred compensation plans maintained by the employer is: one (1).

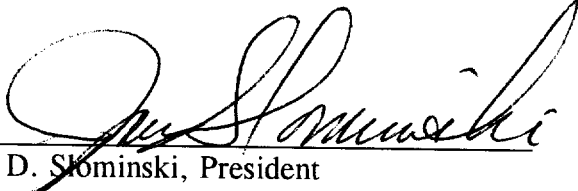
The number of employees participating in the unfunded deferred compensation plan maintained by the employer is: one (1).

Due to the uncertainty in interpretation of applicable laws and regulations, this statement is being filed for a deferred compensation agreement covering a single management or highly compensated employee. This filing is not an admission that the deferred compensation agreement constitutes a plan subject to the Employee Retirement Income Security Act of 1974.

Dated: December 30, 1998

Dental Crafters, Inc.

BY:


Jac D. Skominski, President