

**SHOOK, HARDY & BACON LLP**

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 MILAN, ITALY

A LIMITED LIABILITY  
 PARTNERSHIP INCLUDING  
 PROFESSIONAL CORPORATIONS

February 20, 1996

**CERTIFIED MAIL - RETURN RECEIPT REQUESTED**

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

Dear Sir or Madam:

Pursuant to Reg. §2520.104-23, the following corporation hereby declares that as an employer it maintains the following unfunded employee benefit plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Corporation: **ROBERT H. ALTOMARE, D.D.S., M.S. AND  
 STEVEN P. GISH, D.D.S., M.S., P.A.**  
 11201 Nall, Suite 130  
 Leawood, KS 66211-1669

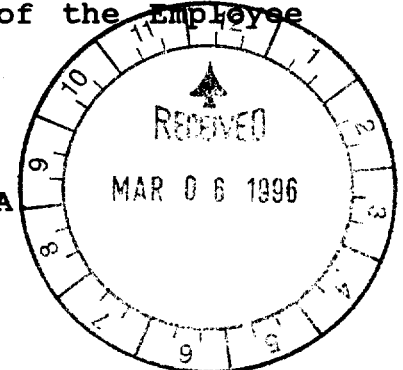
Employer Identification Number: **48-1169152**

- Plan #1: **Shareholders' Agreement**  
 Effective Date: **January 1, 1996**  
 Number of Current Participants: **two (2)**
- Plan #2: **Deferred Compensation Agreement  
 for Steven P. Gish, D.D.S., M.S.**  
 Effective Date: **January 1, 1996**  
 Number of Current Participants: **one (1)**

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

Very truly yours,

  
 ALSON R. MARTIN, P.A.



ARM/mae

cc: Robert H. Altomare, D.D.S., M.S.  
 Steven P. Gish, D.D.S., M.S.  
 Gerald C. Steffes, CPA