

FROST, RUTTENBERG AND ROTHBLATT, P.C.
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December 27, 1993

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 Sirs:

This statement is filed in accordance with the requirements of 29 C.F.R. §2520.104-23 to inform the Department of Labor that a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees is currently maintained by the following employer:

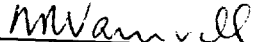
Name: Lang Dental Manufacturing Co.
Address: 175 Messner Drive
Wheeling, IL 60090

EIN: 36-2374355

The employer maintains a plan that covers one employee. Plan documents will be provided to the Department of Labor upon request. The plan was adopted during December, 1993.

Very truly yours,

FROST, RUTTENBERG AND ROTHBLATT, P.C.



Noshir R. Daruwalla

/cck

cc: Ms. Sheilah Lang