

December 22, 2003

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

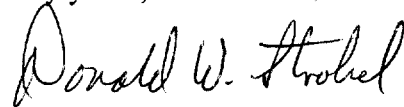
Re: **Top Hat Plan Alternative Method of Reporting**

Ladies and Gentlemen:

Pursuant to Department of Labor Regulation 2520.104-23, Alternative Method of Compliance for Pension Plans for Certain Selected Employees, the following information is furnished:

1. Name and Address of Employer: Drs. D.W. Strobel & R.A. Strobel, P.C.
2426 Burton Street, SE
Grand Rapids, MI 49506
2. Employer Identification Number: 38-2399427
3. The employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Currently there is one such plan, with one employee anticipated to participate in the plan.

Very truly yours,



Donald W. Strobel, D.D.S.
President

DRS DW STROBEL & RA STROBEL
2426 BURTON STREET SE
GRAND RAPIDS MI 49506



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