

**NOTIFICATION LETTER TO THE DEPARTMENT OF LABOR
FOR NON-QUALIFIED DEFERRED COMPENSATION ARRANGEMENT**

TO: 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

FROM: Robert R. Smith, D.D.S., Inc.
34501 Aurora Road
Solon, OH 44139
Employer I.D. No.: 34-1132768

2520040764046

MAILING DATE: October 24, 2003

Dear Sir or Madam:

This letter constitutes the statement required by Department of Labor Regulation Section 2520.104-23 to be filed with the Secretary of Labor in respect to non-qualified deferred compensation arrangements maintained by Robert R. Smith, D.D.S., Inc. (the "Employer").

Employer maintains the non-qualified deferred compensation arrangement for the following employees who are members of a select group of management and/or highly compensated:

Robert R. Smith, D.D.S.

Thank you for your attention to this matter.

ROBERT R. SMITH, D.D.S., INC.

By: 
Robert R. Smith, D.D.S., President

**VIA CERTIFIED MAIL NO. 7000 1530 0000 6566 0685
RETURN RECEIPT REQUESTED**

CERTIFIED MAIL

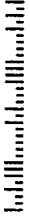
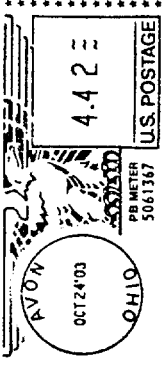
**WICKENS
HERZER
PANZA
COOK &
BATISTA**

A LEGAL PROFESSIONAL ASSOCIATION
35765 CHESTER ROAD
AVON, OH 44011-1262



7000 1530 0000 6566 0685

Return Receipt Requested



TOP-HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS
ADMINISTRATION ROOM N-5644
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210