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WRITER'S DIRECT NUMBER IS

951-1520

December 29, 1992

United States Department of Labor  
Top Hat Plan Exemption  
200 Constitution Ave. Room N 5644  
Washington, D.C. 21210

2520032034083

Re: Hathaway, Heffron & Schwartz, P.A.  
Our File Number 7290.1

Dear Sir or Madam:

On behalf of Hathaway, Heffron & Schwartz, P.A., and in accordance with Regulation section 2520.104-23(d), the undersigned hereby advises you as follows:

Name and Address of Employer:

Hathaway, Heffron & Schwartz, P.A.  
9131 Piscataway Road  
Clinton, Maryland 20735

Employer Identification Number:

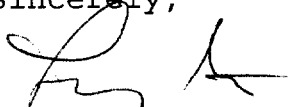
52-1273146

I hereby declare that the above-mentioned employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The number of such plans is one (1) and the number of employees in such plan is three (3).

This plan was adopted on October 1, 1992.

Sincerely,

  
Lawrence S. Stern

LSS/rlm

cc: John J. Heffron, D.D.S.