

2520032034115

Dental Ceramics Inc.
5299 East 98th Street
Garfield Heights, Ohio 44125

December 28, 1992

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

Dear Sir:

Under the authority of Section 110 of the Employee Retirement Income Security Act of 1974, this letter is being filed as notice that the Corporation listed below maintains a deferred compensation plan for one of its' highly compensated employees.

Name and address of employer:	Dental Ceramics, Inc. 5299 East 98th Street Garfield Heights, Ohio 44125
Employer identification number:	34-1223782
Number of Deferred Compensation Plans:	One
Number of employees in plan:	One

Sincerely,



John Lavicka
Plan Administrator
Dental Ceramics, Inc.

JL:ph
Enc.

DEC 31 1992
RL