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Date: 12/23/92

To: Top Hat Exemption  
Pension and Welfare Administration, Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue Northwest  
Washington, DC 20010

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RECEIVED

From: Associated Dentists, Ltd

To satisfy the reporting and disclosure requirements of Title I of ERISA, the following information is provided regarding the non-qualified deferred compensation plans of the above named employer.

(1) Name: Associated Dentists, Ltd.  
Address: 1371 West Seventh Street  
St. Paul, Minnesota 55102

EIN: 41-0997005

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(2) Associated Dentists, Ltd. maintains the following plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

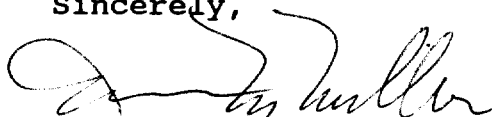
(3) There is one (1) plan in place. A total of 6 people have entered into deferred compensation arrangements with the employer. The following lists the dates the contracts were initially written and the number of people covered under each contract:

<u>February 16, 1989</u>	<u>(5)</u>
<u>July 1, 1989</u>	<u>(1)</u>
_____	_____
_____	_____

The contracts are either (a) paid as needed solely from the general assets of the employer, and/or (b) provided exclusively through insurance contracts or policies that are funded with premiums paid by the employer directly from its general assets and are issued by an insurance company that is qualified to do business in any state.

We have enclosed a check in the amount of \$1,000 which releases us from Form 5500 filings per DOL News Release 902-158, 57 Federal Regulations 144376.

Sincerely,

  
James M. Miller, MHA  
Administrator



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ALDER #03

Top Hat Exemption  
Pension & Welfare Administration, Rm N5644  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, DC 20210

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