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**DEL NEGRO, FELDMAN & VOLPE, LLC**  
GOODWIN SQUARE  
225 ASYLUM STREET  
HARTFORD, CONNECTICUT 06103-1516  
TELEPHONE (860) 241-4141  
FACSIMILE (860) 241-4150

John T. Del Negro  
(860) 241-4142

April 30, 1999

CERTIFIED MAIL RETURN RECEIPT REQUESTED

Top Hat Plan Exemptions  
Pension and Welfare Benefits Administration  
Room N-5644  
United States Department of Labor  
200 Constitution Avenue  
Washington, D.C. 20210

Re: Associates in Endodontics, P.C. ("AEPC")  
Nonqualified Deferred Compensation Plan (the "Plan")

Dear Sir or Madam:

In accordance with Reg. 2520.104-23, please be advised that:

1. The name and address of the Employer is Associates in Endodontics, P.C., 928 Farmington Avenue, West Hartford, Connecticut 06107;
2. The Employer Identification Number assigned by the Internal Revenue Service is 06-0862457;
3. The Employer adopted the captioned Plan on February 24, 1999. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan's benefits are paid from the general assets of the Employer. As of this date, the Plan covers three participants.

We will be happy to provide you with any additional material upon request.

Sincerely yours,

  
John T. Del Negro

DEL NEGRO, FELDMAN & VOLPE, LLC  
GOODWIN SQUARE  
288 ASYLUM STREET  
HARTFORD, CONNECTICUT 06103-1518

**CERTIFIED**

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**MAIL**



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