

MEDICAL TOWERS BUILDING  
1060 EAST 1st SOUTH SUITE (201)  
SALT LAKE CITY, UTAH 84102

337-10-110:54

Top-Hat Plan Exemption  
PWBA  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

FROM: Newell E. Warr, D.D.S., P.C.  
1060 East 100 South, Suite 201  
Salt Lake City, Utah 84102  
EIN: 87-0342326

July 1, 1998

This document constitutes the statement required by Labor Regulation §2520.104-23, 29 CFR, to be filed with the Secretary of Labor in respect to nonqualified deferred compensation plans maintained by the above employer.

The employer currently maintains a nonqualified deferred compensation plan for executives who are a select group of management or who are highly compensated.

The number of employees in the plan is one (1).

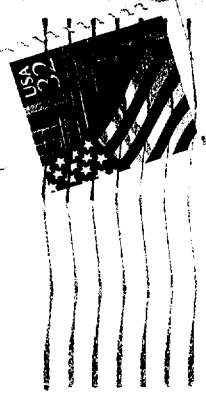
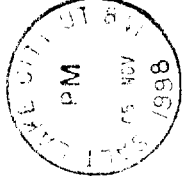
The above employer is willing to furnish documents, if any, with respect to the above plan if requested by the Secretary of Labor.

Very truly yours,

Newell E. Warr, D.D.S., P.C.

By: Newell E. Warr, D.D.S.  
Its: President

NEWELL E. WARR, DDS, PC  
1060 EAST 100 SOUTH, STE. 201  
S.L.C., UTAH 84102



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