

**MILLER, JOHNSON, SNELL & CUMMISKEY, P.L.C.**

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 (1916-1982)  
 ROBERT A. JOHNSON  
 (1910-1976)  
 ARTHUR R. SNELL  
 (1916-1995)  
 RICHARD F. HOOKER  
 (1926-1970)  
 RICHARD R. HYDE  
 (1953-1997)

CORNERSTONE BUILDING  
 425 WEST MICHIGAN AVENUE  
 KALAMAZOO, MICHIGAN 49007-3765  
 616/226-2950

200 CENTENNIAL PLAZA  
 2851 CHARLEVOIX DRIVE SE  
 GRAND RAPIDS, MICHIGAN 49546-7048  
 616/949-2300

325 EAST EISENHOWER, SUITE 106  
 ANN ARBOR, MICHIGAN 48108-3307  
 313/998-5585

ONE MICHIGAN AVENUE, SUITE 810  
 LANSING, MICHIGAN 48933-1323  
 517/482-4488

August 25, 1997

**VIA CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
 Pension & Welfare Benefit Administration  
 Room N-5644  
 U.S. Department of Labor  
 200 Constitution Avenue, N.W.  
 Washington, D.C. 20210

Re: Daniel A. Bowen, D.D.S., P.C.

Dear Sir or Madam:

We are writing on behalf of our client, Daniel A. Bowen, D.D.S., P.C. Our client maintains an unfunded pension plan for a select group of management or other highly compensated employees (a "top hat" plan).

Pursuant to Department of Labor regulations Section 2520.104-23, we are supplying the following information to you:

97 SEP 30 PM 1:57

Top Hat Plan Exemption

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August 25, 1997

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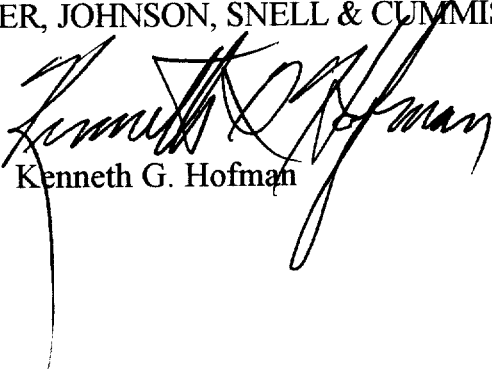
1. Employer's name and address:  
  
Daniel A. Bowen, D.D.S., P.C.  
16200 Highland Drive  
Spring Lake, Michigan 49456
2. Employer's EIN: 38-3224284
3. Daniel A. Bowen, D.D.S., P.C. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or other highly compensated employees.
4. One plan is maintained at the current time. The plan has two (2) participants.
5. A copy of the plan document will be provided upon request.

Please contact us if you have any questions regarding this filing or need any additional information.

Sincerely,

MILLER, JOHNSON, SNELL & CUMMISKEY, P.L.C.

By

  
Kenneth G. Hofman

KGH:kag

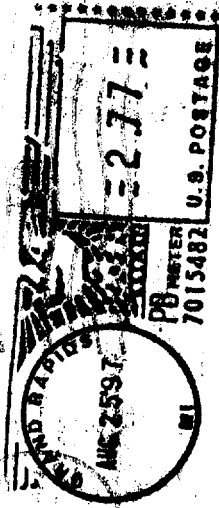
cc: Daniel A. Bowen, D.D.S.

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GRAND RAPIDS, MICHIGAN 49503-2250

**CERTIFIED**

P 345 855 205

**MAIL**



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RETURN RECEIPT REQUESTED**

TOP HAT PLAN EXEMPTION  
PENSION & WELFARE BENEFIT ADMINISTRATION  
ROOM N-5644  
US DEPARTMENT OF LABOR  
200 CONSTITUTION AVENUE NW  
WASHINGTON DC 20210