

August 17, 2004

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor,
200 Constitution Avenue NW.
Washington, DC 20210

2520043381592

RE: Mackler, Lutins and Knox, D.D.S., P.A. "top hat" plan statement

Dear Sir or Madam:

Please accept the following statement regarding the Mackler, Lutins and Knox, D.D.S., P.A. "top hat" plan pursuant to the requirements of 29 CFR 2520.104-23:

1. Name and Address of Employer.

Mackler, Lutins and Knox, D.D.S., P.A.
301 East Wendover Ave
Suite 315
Greensboro NC 27401

2. Employer Identification Number. 56-1168884

3. Purpose of Plan. Mackler, Lutins and Knox, D.D.S., P.A. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. Number of Plans and Number of Employees. Mackler, Lutins and Knox, D.D.S., P.A. maintains one plan described in paragraph 3 in which three (3) employees participate.

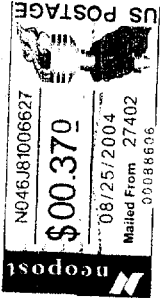
Please contact me if you have any additional questions regarding this statement.

Very truly yours,

Mackler, Lutins and Knox, D.D.S., P.A.

By: x  President
Stephen B. Mackler, DDS, President

TUGGLE DUGGINS & MESCHAN, P.A.
ATTORNEYS AND COUNSELLORS AT LAW
228 WEST MARKET STREET
POST OFFICE BOX 2868
GREENSBORO, NC 27402



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