

MAIN OFFICE AND MAILING ADDRESS

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16 STAGE RD. MONROE, NY 10950 • (914)783-1344

ARTHUR M. GENSIOR, D.D.S.
RUSSELL E. STRAUSS, D.D.S.
MICHAEL G. SKROBOLA, D.D.S.
P.C.

Members American Association of Orthodontists

December 9, 1997

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

Re: *Deferred Compensation Plan (Non-Qualified)*
of Arthur M. Gensior, D.D.S., Russell E. Strauss, D.D.S. and
Michael G. Skrobola, D.D.S., Professional Corporation

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Deferred Compensation Plan (Non-Qualified) of Arthur M. Gensior, D.D.S., Russell E. Strauss, D.D.S. and Michael G. Skrobola, D.D.S., Professional Corporation (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Arthur M. Gensior, D.D.S.,
Russell E. Strauss, D.D.S. and
Michael G. Skrobola, D.D.S., P.C.
180 Wisner Avenue
Middletown, N.Y. 10940
2. Employer's Employer Identification Number: 14-1537166
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

STAMPED: 5 DEC 23 1997

BRACESETTERS
Practice limited to orthodontics

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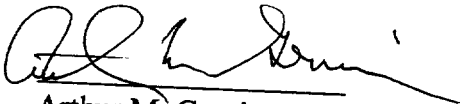
ARTHUR M. GENSIOR, D.D.S.
RUSSELL E. STRAUSS, D.D.S.
MICHAEL G. SKROBOLA, D.D.S.
P.C.

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4. The Employer hereby states that it maintains only the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees in such Plan is as follows:
- (a) Deferred Compensation Plan (Non Qualified) of Arthur M. Gensior, D.D.S., Russell E. Strauss, D.D.S. and Michael G. Skrobola, D.D.S., Professional Corporation three employees.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

By: 
Arthur M. Gensior
President

ST. DECEMBER 1994
10950 MONROE ST.
MONROE, NY 10950

BRACESETTERS
180 WISNER AVENUE
MIDDLETOWN, NY 10940

Fold at line over top of envelope to
the right of the return address

CERTIFIED

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