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December 21, 1992

Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, DC 20013-5212

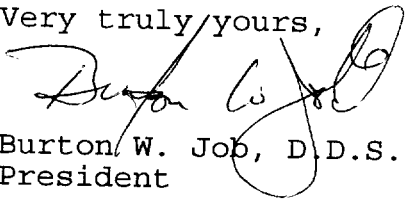
Gentlemen:

On behalf of Akron Oral and Maxillofacial Surgery Group; Harold R. Von Wyl, D.D.S., M.S., Burton W. Job, D.D.S., M.S., and Edward J. McDonnell, D.D.S., M.S., Inc., 554-B White Pond Drive, Akron, Ohio 44320, EIN 34-1211931 (hereinafter the "Employer"), the undersigned does hereby declare that the Employer maintains four (4) plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees covered in each such plan as of the date of this statement is one (1).

This statement is intended to fulfill the requirements of Part 1, Title I of ERISA and is made pursuant to the provisions of Department of Labor Regulations Section 2520.104-23(b)(1) and the PWBA Notice regarding the assessment of civil penalties for failure to file timely annual returns/reports for top-hat plans, published in the Federal Register on July 24, 1992.

Enclosed is the Employer's check number 17078 in the amount of \$1,000.00, in accompaniment of the above statement.

Very truly yours,


Burton W. Job, D.D.S., M.S.
President

cc: Kathleen J. Crabtree, CPA

18,711

JAN - 5 1993

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AKRON ORAL & MAXILLOFACIAL SURGERY GROUP, INC.
HAROLD R. VON WYL, D.D.S.
BURTON W. JOB, D.D.S.
EDWARD J. MCDONNELL, D.D.S.
554-B WHITE POND DRIVE
AKRON, OHIO 44320

**RETURN RECEIPT
REQUESTED**

CERTIFIED
P 637 733 393
MAIL

OHIO
DEC 24 '92
U.S. POSTAGE
2.29

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P. O. Box 75212
Washington, DC 20013-5212

