

**NOTIFICATION LETTER TO THE DEPARTMENT OF LABOR  
FOR NON-QUALIFIED DEFERRED COMPENSATION ARRANGEMENT**

TO: 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

FROM: Richard L. Parsanko, D.D.S.  
RICHARD L. PARSANKO, D.D.S., INC.  
dba ROCKSIDE FAMILY DENTAL CARE  
6132 West Creek Road  
Independence, OH 44131-2130  
Employer I.D. No.: 34-1262539

2520032034224

DATE: October 30, 1997

Dear Sir or Madam:

This letter constitutes the statement required by Department of Labor Regulation Section 2520.104-23 to be filed with the Secretary of Labor in respect to non-qualified deferred compensation arrangements maintained by Richard L. Parsanko, D.D.S., Inc. (the "Employer").

Employer maintains the non-qualified deferred compensation arrangement for the following employees who are members of a select group of management and/or highly compensated:

Richard L. Parsanko, D.D.S. \_\_\_\_\_

Dean A. Carmichael, D.D.S. \_\_\_\_\_

William E. Broskey, D.D.S. \_\_\_\_\_

\_\_\_\_\_

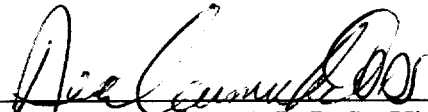
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\_\_\_\_\_

10/30/97 11:55

Thank you for your attention to this matter.

RICHARD L. PARSANKO, D.D.S., INC.

By:   
Dean A. Carmichael, D.D.S., Vice-President

WPP/emp

cc: Richard L. Parsanko, D.D.S.

VIA CERTIFIED MAIL NO. Z146 784 627

RETURN RECEIPT REQUESTED

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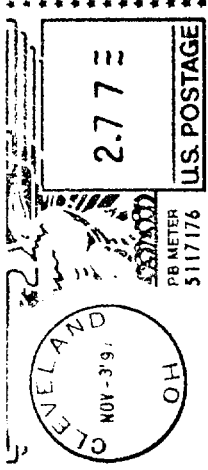
**CERTIFIED**

**WICKENS, HERZER & PANZA**

A LEGAL PROFESSIONAL ASSOCIATION  
CORPORATE PLAZA II, SUITE 160  
6480 ROCKSIDE WOODS BOULEVARD SOUTH  
CLEVELAND, OHIO 44131-2222

Z 146 784 627

**MAIL**



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

