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STATEMENT OF COMPLIANCE WITH

29 CFR 2520.104-23

SHOFU DENTAL CORPORATION

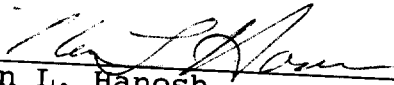
Re: Name of Employer: Shofu Dental Corporation  
Address of Employer: 4025 Bohannon Drive  
Menlo Park, CA 94025-1096  
EIN #: 94-1730294  
Name of Plan: Shofu Dental Corporation  
Nonqualified Retirement Plan for  
Alan L. Hanosh

Shofu Dental Corporation ("Employer"), a California corporation, maintains an unfunded deferred compensation plan primarily for the purpose of providing deferred compensation for one highly compensated officer. The Employer maintains one unfunded deferred compensation plan with one employee as the current participant in that plan.

The Employer will provide plan documents to the Secretary of Labor on request as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974.

DATED: 2-10, 1995

SHOFU DENTAL CORPORATION

By:   
Alan L. Hanosh