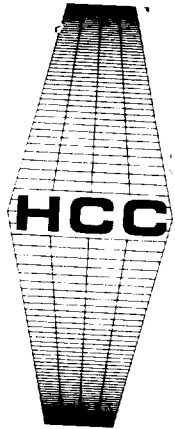


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HEALTH CARE CONSULTANTS, INC.

1707 Lancaster-Newark Road, N.E.

P.O. Box 490

Lancaster, Ohio 43130

Telephone: (740) 653-9250

Fax: (740) 653-3218



◆ MEMBER ◆
NATIONAL ASSOCIATION of
HEALTHCARE
CONSULTANTS

January 27, 2000

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

Re: Dental Associates of Lancaster, Inc. Non-Qualified Deferred Compensation Plan
Federal ID: 31-1012034

Dear Sir or Madam:

Pursuant to Regulation 2520.104-23(c), we are providing you with the alternative Method of Compliance for Pension Plans for our client Dental Associates of Lancaster, Inc., which was created effective December 1, 1999, a Non-Qualified Deferred Compensation Agreement for Jon Detwiler. This Plan is eligible for an alternative form of compliance notification by virtue of Regulation Section 2520.104-23(d)(1) and Regulation Section 2520.104-44(b)(1).

Please advise if additional documentation is needed.

Very truly yours,

Tim Sullivan, CPA
HEALTH CARE CONSULTANTS, INC.

TS/amk
Enclosure

ALTERNATIVE METHOD OF COMPLIANCE STATEMENT

DENTAL ASSOCIATES OF LANCASTER, INC., Deferred Compensation Plan

Name and Address of Plan:

Dental Associates of Lancaster, Inc.
115 East Fair Avenue
Lancaster, Ohio 43130

Sponsoring Employer and
Federal Employer ID No.

Dental Associates of Lancaster, Inc.
31-1012034

Number of Plans:

One

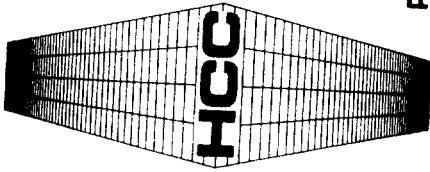
Number of Participants as
of December 1, 1999

One

Dental Associates of Lancaster, Inc., declares that its intent is to maintain a deferred compensation plan primarily for the purpose of providing deferred compensation for a highly compensated management employer.

HEALTH CARE CONSULTANTS, INC.

1707 Lancaster-Newark Road, N.E.
P.O. Box 490
Lancaster, Ohio 43130



PERSONAL

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

