

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

U.S. DEPT. OF LABOR  
PERSONNEL DISCLOSURE  
01 JUL 2001 1:14

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: Drs. Gallagher & Sprowls, D.D.S., Inc.  
20 South Breiel Blvd.  
Middletown, OH 45044-5100  
Employer I.D. No.: 31-0802043

2520052091981

DATE: July 5, 2001

Dear Sir or Madam:

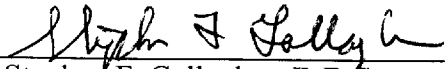
This letter constitutes the statement required by Department of Labor Regulation Section 2520.104-23 to be filed with the Secretary of Labor in respect to non-qualified deferred compensation arrangements maintained by Drs. Gallagher & Sprowls, D.D.S., Inc. (the "Employer").

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:

<u>Stephen F. Gallagher, D.D.S.</u>	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Thank you for your attention to this matter.

DRS. GALLAGHER & SPROWLS, D.D.S, INC.

By:   
Stephen F. Gallagher, D.D.S.

MGW/ss  
cc: Stephen F. Gallagher, D.D.S.

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VIA CERTIFIED MAIL NO. 7000 1670 0012 0711 6968  
RETURN RECEIPT REQUESTED

WICKENS  
HERZER  
PANZA  
COOK &  
BATISTA

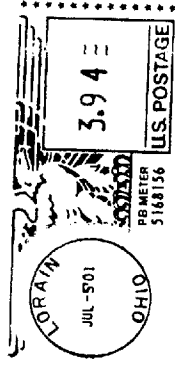
A LEGAL PROFESSIONAL ASSOCIATION

1144 WEST ERIE AVENUE  
P.O. BOX 840  
LORAIN, OHIO 44052-0840

**CERTIFIED MAIL**



7000 1670 0012 0711 6966



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