

May 30, 2001

U.S. DEPT. OF LABOR
P/WBA/PUBLIC DISCLOSURE
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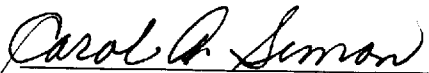
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW.
Washington, D.C. 20216

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Gentlemen:

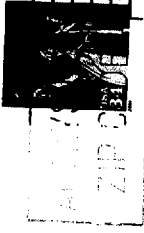
In order to comply with the alternative reporting and disclosure method under ERISA, Part I, Title I, for an unfunded or insured pension plan for a select group of management or highly compensated employees pursuant to 29 CFR §2520.104.23, the following information is provided by the undersigned:

1. The name and address of the employer is Sylvania Orthodontics, Inc., f/k/a Eugene S. Simon, D.D.S., M.S. & Associates, Inc., 6711 Monroe Street, Sylvania, Ohio 43560.
2. The mailing address of the employer is 6711 Monroe Street, Sylvania, Ohio 43560.
3. The employer's federal identification number (EIN) is 34-1847894
4. The employer currently maintains one (1) agreement establishing post-retirement deferred compensation benefits for management and highly compensated employees of employer.
5. The employer shall provide a copy of the agreement to the Secretary of Labor upon request.

By: 
Carol A. Simon

Its: Secretary

EASTMAN & SMITH LTD.
ATTORNEYS AT LAW
P.O. BOX 10032
TOLEDO, OHIO 43699-0032



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