

2520052094005

December 18, 1992

Department of Labor
Pension and Welfare
Benefits Administration
P. O. Box 75212
Washington, D.C. 20013-5212

Re: Grace Period Filing for Top Hat Plans

Gentlemen:

Following is a statement pursuant to DOL Regulation
2520.104-23:

1. Name and address of employer:

Riekse, Strand, Zietz & Schultz, D.D.S., P.C.
2140 Lake Michigan Drive, N.W.
Grand Rapids, MI 49504

2. Employer identification number: 38-2074232

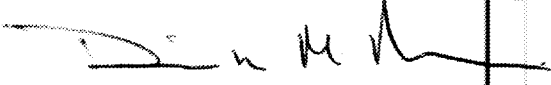
3. The employer maintains one or more plans which provide deferred compensation to a select group of management or highly compensated employees.

4. The employer currently maintains seven such plans, and each plan covers one employee.

Enclosed is a check made payable to the U.S. Department of Labor in the amount of \$1,000 in payment of the grace period fee.

Very truly yours,

RIEKSE, STRAND, ZIETZ
& SCHULTZ, D.D.S., P.C.


Dick M. Riekse, D.D.S.
President

DRC
JAN 23 1993

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DMRnb

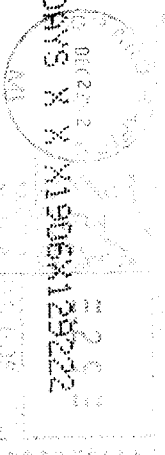
Enc.

DRC
JAN 23 1993

28778

RIEKSE, STRAND & ZIETZ, D.D.S., P.C.
STEVEN W. SCHULTZ, D.D.S.
2140 LAKE MICHIGAN DRIVE, N. W.
GRAND RAPIDS, MICH. 49504

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