

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

U.S. DEPT. OF LABOR  
FWD/AV/PUBLIC DISCLOSURE  
JUL 31 PM 1:52

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

2520052094174

FROM: James G. Kotapish, DDS, MS, Inc.  
130 North Miller Road  
Akron, OH 44333-3782  
Employer I.D. No.: 34-1733117

DATE: July 26, 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 James G. Kotapish, DDS, MS, 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:

James G. Kotapish, D.D.S., M.S.  
A. L. Christopher Kayafas, D.D.S.,  
M.S.

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Thank you for your attention to this matter.

JAMES G. KOTAPISH, DDS, MS, INC.

By:   
James G. Kotapish, D.D.S., M.S.,  
President

MGW/ss  
cc: James G. Kotapish, D.D.S., M.S.  
A. L. Christopher Kayafas, D.D.S., M.S.

VIA CERTIFIED MAIL NO. 7000 1670 0012 0711 6999  
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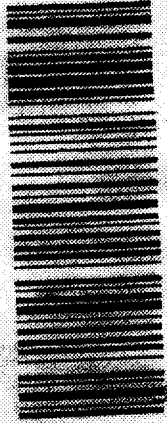
WICKENS  
HERZER  
PANZA  
COOK &  
BATISTA

A TYPICAL PROFESSIONAL ASSOCIATION

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



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



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