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*Nancy M. Belkowitz, P.C.*

Attorney at Law

U.S. DEPT. OF LABOR  
PWBA/PUBLIC DISCLOSURE  
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December 6, 2001

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

**Re: Oneida Dental Practice, P.C.**

Dear Sir:

Enclosed please find a notice regarding a plan for deferred compensation for a select group of management or highly compensated employees for the Oneida Dental Practice, P.C. Please date stamp and return the copy of the notice letter. A self-addressed stamped envelope is enclosed for your convenience.

Very truly yours,



Nancy M. Belkowitz

Enclosure

**Oneida Dental Practice, P.C.**  
**308 Main Street**  
**Oneida, New York 13421**

December 3, 2001

**CERTIFIED MAIL/RETURN RECEIPT REQUESTED**

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

Gentlemen:

To comply with the alternative reporting and disclosure method provided under Labor Regulations §2520.104-23, this is to inform you of the adoption of a plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The name and address of the Employer maintaining the plans is:

Oneida Dental Practice, P.C.  
308 Main Street  
Oneida, New York 13421

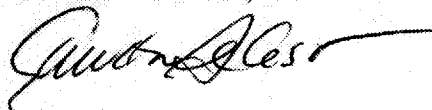
The Employer's EIN is: 16-1610215

The number of employees participating in each plan is:

<u>Plan Name</u>	<u>Number of Initial Participants</u>
Plan of Severance Pay	2
Supplemental Retirement Benefit Plan	2

Very truly yours,

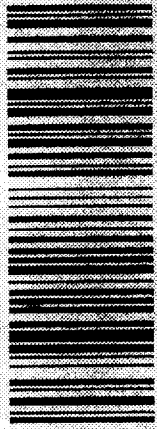
Oneida Dental Practice, P.C.



President

Nancy Belkowitz  
Attorney at Law  
8116 Cazenovia Road  
Manlius, New York 1310

**CERTIFIED MAIL**



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**RETURN RECEIPT  
REQUESTED**

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200 Constitution Avenue, N.W.  
Washington, D.C. 20210

