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A PROFESSIONAL LIMITED LIABILITY COMPANY
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December 4, 1995

Top Hat Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

2520032030931

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Dear Sir or Madam:

Enclosed for filing in compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23, is the required notice on behalf of the following employer:

Endodontics, P.C.
23400 Michigan Avenue, Suite 112
Dearborn, Michigan 48124
EIN 38-1979753

The plans to which the enclosed notice applies were established on Ocober 26, 1995 and October 30, 1995.

Kindly date stamp the enclosed copy of this letter to acknowledge receipt, and return it in the envelope provided.

Very truly yours,

BARRIS, SOTT, DENN & DRIKER, P.L.L.C.

By: Elizabeth A. Carrie
Elizabeth A. Carrie

c:_docs\ec\0062074.01

ENDODONTICS, P.C.
23400 Michigan Avenue, Suite 112
Dearborn, Michigan 48124

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Name and Address of Employer: ENDODONTICS, P.C.
23400 Michigan Avenue, Suite 112
Dearborn, Michigan 48124

Employer Identification Number: 38-1979753

Endodontics, P.C. maintains five separate plans for five separate employees, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees upon retirement, disability, death, and in other circumstances. These plans are referred to as the "Endodontics, P.C. Deferred Compensation Agreement," and are all covered by the present notification.

Sincerely,

ENDODONTICS, P.C.

By: _____
Ronald Shoha, President