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THE AMERICAN COLLEGE OF PROSTHODONTISTS
Implant, Esthetic and Reconstructive Dentistry

06 DEC 19 PM 3:40

November 1, 2006
Date

Top Hat Plan Exemption
Employee Benefits Security Administration, Room N-1513 U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20216

This is to advise you that The American College of Prosthodontists
(Name of Organization)

211 East Chicago Ave Suite 1000 Chicago, IL 60611
(Address) (City, State, Zip)

_____ has established a
Non-Qualified Deferred Compensation Plan for the purpose of providing benefits to a
select group of management or highly compensated employees.

Our Organization has 01 Deferred Compensation Plan with One (1)
participants. Our Tax Identification Number is 36-2703057.

Sincerely,

Name Bruce J. Valauri, DDS
Title President

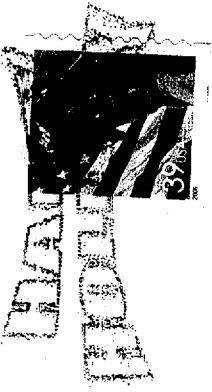


100 Washington Avenue S., Suite 730
Route 0901
Minneapolis, MN 55401

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MINNEAPOLIS MN 554

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EMPLOYEE BENEFITS SECURITY ADMINISTRATION
Room N-1513
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200 Constitution Avenue, NW
Washington, D.C. 20216

Top Hat Plan Exemption

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