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WALDHEGER • COYNE
A Legal Professional Association

EBSA/PUBLIC DISCLOSURE
2010 JUN -3 PM 2: 26

May 26, 2010

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Westpark Dental Associates, Inc.

Dear Sir or Madam:

This letter constitutes a registration statement required under DOL Reg. Section 2520.104-23 as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees.

The following information is required by the regulation:

- | | |
|------------------------|---|
| 1. Employer's name: | Westpark Dental Associates, Inc. |
| 2. Employer's address: | 17001 Albers Rd.
Cleveland, Ohio 44111 |
| 3. Employer's EIN: | 34-1484921 |
| 4. Number of Plans: | 1 |

The employer believes that there is only one plan, but see the explanation below.

- | | |
|-----------------------|---|
| 5. Employees covered: | 2 |
|-----------------------|---|

The employer believes that there may be 6 employees, but see the explanation below.

Gemini Tower I, Suite 550
1991 Crocker Road
Cleveland, Ohio 44145
(440) 835-0600 (FAX) 835-1511

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The corporation is a professional corporation organized under the laws of the state of Ohio. Each of the corporation's shareholders has entered into an employment contract under which he or she is paid a share of amounts received by the corporation for services rendered by him or her prior to termination of employment. Although each shareholder has a separate employment contract, the provisions regarding payment of these amounts is identical. There is no funding of this payment.

Given the lack of regulations defining the meaning of an "unfunded pension plan covering a select group of management or highly compensated employees", the corporation is not certain whether the arrangement described above is, in fact, an unfunded pension plan within the meaning of the statute. (Indeed, some representatives of the Department of Labor have stated publicly that, in their personal opinion, the arrangement described above is not an unfunded pension plan within the meaning of the statute.)

If further information is needed, please contact me.

Sincerely, .

A handwritten signature in black ink that reads "Michael P. Coyne". The signature is written in a cursive style with a large, stylized initial "M".

Michael P. Coyne

MPC:LP

LP: Z:\WESTPARK\20100520015.001.DOL LTR.DOCX

