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October 16, 1991

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

Re: Oregon Dental Association Deferred Compensation
Plan - Statement of Alternative Compliance

Dear Sir or Madame:

On behalf of the Oregon Dental Association, we are filing this statement of alternative compliance under 29 CFR § 2520.104-23 for the plan referenced above. The following information is supplied to comply with the regulation:

1. Declaration of purpose: The Company maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

2. Employer Name and Address:

Oregon Dental Association
17898 S.W. McEwan Road
Portland, OR 97224

3. Employer identification number:

93-0243383

4. Number of plans: The plan is one of two such plans sponsored by the Employer for select group of management or highly compensated employees.

5. Number of employees: The plan presently has only one (1) employee.



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PORTLAND,
OREGON

WASHINGTON COUNTY,
OREGON

BELLEVUE,
WASHINGTON

SEATTLE,
WASHINGTON

VANCOUVER,
WASHINGTON

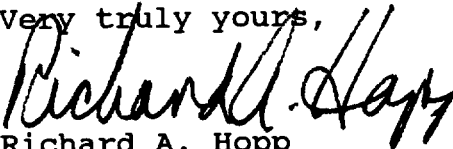
ST. LOUIS,
MISSOURI

WASHINGTON,
DISTRICT OF COLUMBIA

Department of Labor
October 16, 1991
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Please contact the undersigned if you have any
questions about the plan or about this filing.

Very truly yours,



Richard A. Hopp

RAH/bv

cc: Mr. Barry Rice
Ms. Shirley Russell