

2520032066178

Rye Dental Associates, P.C.
33 Cedar Street
Rye, New York 10580

July 15, 1992

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

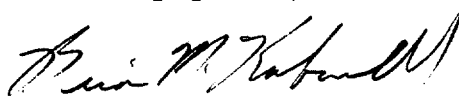
Gentlemen:

Pursuant to Regulation Section 2520.104-23, you are hereby informed that Rye Dental Associates, P.C., 33 Cedar Street, Rye, New York 10580, (The "Company") has adopted an unfunded plan the primary purpose of which is to provide deferred compensation for a select group of one (1) management or highly compensated employee.

The Company maintains no additional unfunded plans the primary purpose of which is to provide deferred compensation for a select group of management or highly compensated employees.

The Federal employer identification number of the Company is 13-2695910.

Sincerely yours,


Brian Kabcenell

JSS-5/A05