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U.S. DEPT. OF LABOR
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This Sample Top-Hat Statement is to be Used Solely as a Guide for the Tax-Exempt Employer's Attorney.

Name of Tax-Exempt Employer: American Academy of Pediatric Dentistry

Address of Tax-Exempt Employer: 211 E. Chicago Ave. Suite 700
Chicago, Illinois 60611

E.I.N.: 36-2686639

Top-Hat Statement

By Plan Administrator

American Academy of Pediatric Dentistry (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of American Academy of Pediatric Dentistry (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is 1. In addition, the Employer, maintains 1 unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is 1.

Date: 6/11/05

By: [Signature]

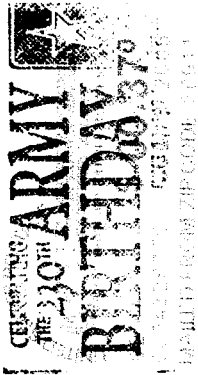
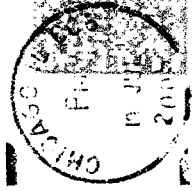
Title: Executive Director
(On Behalf of the Plan Administrator)

The attached sample top-hat statement is to be used solely as a guide for the tax-exempt employer's attorney in connection with its 457(b) plan.

A statement should be filed on a one-time basis within 120 days following adoption of the plan. The statement should be filed with the Department of Labor at the following address:

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

American Academy of Pediatric Dentistry
211 E. Chicago Ave. - Suite 700
Chicago, IL 60611-2663



TopHat Plan Exemption
Pension & Welfare Benefit
Rm N-1513
U.S. Dept. of Labor
200 Constitution, NW
Washington, DC 20210