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1715 MONROE STREET
FORT MYERS, FLORIDA 33901
P.O. BOX 280
FORT MYERS, FLORIDA 33902-0280
FACSIMILE (941) 332-4494
TELEPHONE (941) 334-4121

October 30, 1996

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**VIA CERTIFIED MAIL: #P 917 157 239
RETURN RECEIPT REQUESTED**

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

**Re: Speas & Richards, D.D.S., M.S., P.A.
Severance Benefit Plan**

Gentlemen:

Enclosed herewith for filing is the Statement Regarding Top Hat Plan in the referenced matter.

Should you require additional information, please contact the undersigned.

Sincerely,



Barbara A. Belle Isle,
Legal Assistant to
William N. Horowitz

BAB:scg
Enclosure

cc: Van R. Speas, D.D.S.
John M. Richards, D.D.S.
William C. Hughes, C.P.A.

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U.S. DEPARTMENT OF LABOR
PENSION AND WELFARE BENEFITS ADMINISTRATION
ROOM N-5644
200 CONSTITUTION AVENUE, N.W.
WASHINGTON, DC 20210

STATEMENT REGARDING TOP HAT PLAN

To: 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

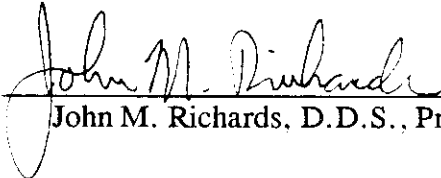
This statement is filed regarding the following plan:

1. Name, address and EIN of Employer:
Speas & Richards, D.D.S., M.S., P.A.
1635 Medical Lane
Fort Myers, Florida 33907
Telephone: (941) 936-1808
EIN: 59-1622972

2. The Employer maintains a severance benefit plan for the purpose of providing deferred compensation for a retired professional employee.

Dated: 10/25, 1996

Speas & Richards, D.D.S., M.S., P.A.,
Employer

By: 
John M. Richards, D.D.S., President