



GERALD M. O'BRIEN
MAURICE G. RICE, JR.
THOMAS W. BERTZ
DANIEL G. GOLDEN
RONALD T. SKRENES
RUSSELL T. GOLLA

ROBERT F. KONKOL
TORREN K. PIES
DAVID G. KEEFE
NADINE I. DAVY
RICK A. FLUGACR
ROBERT J. SHANNON

OF COUNSEL
HIRAM D. ANDERSON, JR.
JOHN E. SHANNON, JR.

PLOVER OFFICE
DANIEL G. GOLDEN
ROBERT F. KONKOL

1257 MAIN STREET
P.O. BOX 228
STEVENS POINT, WI 54481-0228
E-MAIL andlaw@coredcs.com

FAX 715/344-1012
TEL 715/344-0890

June 17, 1997

2520032541193

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

**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED
ARTICLE # Z 701 765 636**

In Re: Dental Clinic of Marshfield, S.C.
Nonqualified Deferred Compensation
Our File: 19,044

97 JUN 24 AM 9:17
PCL-PRV-4

Dear Sir or Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer:

Name of Employer: Dental Clinic of Marshfield, S.C.

Address of Employer: Dental Clinic of Marshfield, S.C.
Attn.: Mr. Neil H. Armitage
Administrator
306 West McMillan Road
Marshfield, WI 54449

Employer Identification No.: 39-1093621

The employer maintains a plan, pursuant to individual agreements, primarily for the purpose of providing nonqualified deferred compensation for a select group of management or highly compensated employees.

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Number of Plans and
Participants in Each Plan: One (1) plan covering eleven (11) employees.

Name of Plan: Dental Clinic of Marshfield, S.C. Executive
Deferred Compensation Agreement.

Sincerely,

ANDERSON, SHANNON, O'BRIEN,
RICE & BERTZ

By


Ronald T. Skrenes

RTS:jk/165414

cc: Dental Clinic of Marshfield, S.C.
Attn.: Mr. Neil H. Armitage
Administrator
306 West McMillan Road
Marshfield, WI 54449