

2520040761987

DISCLOSURE STATEMENT

NON-QUALIFIED DEFERRED COMPENSATION PLAN

Name of Employer: Vineland Oral & Maxillo-Facial Surgeons, P.A.

Address of Employer: 701 Yale Terrace
Vineland, New Jersey 08360

Employer ID#: 22-1915422

Declaration: Employer maintains a single plan primarily for the purpose of providing unqualified deferred compensation for a select group of management or highly compensated employees. The number of employees in the plan is currently 2.

Date of Adoption: December 18, 2002

Effective Date of Plan: December 18, 2002

LAW OFFICES
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February 11, 2003

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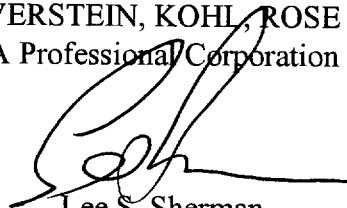
Re: **Non-Qualified Deferred Compensation Agreement**
Our Client: Vineland Oral & Maxillo-Facial Surgeons, P.A.

To Whom It May Concern:

In accordance with regulations of the Department of Labor, we are enclosing herewith a Disclosure Statement relating to the Non-Qualified Deferred Compensation Plan of our above employer/client. If there is any further information which you would require, please do not hesitate to contact the undersigned.

Very truly yours,

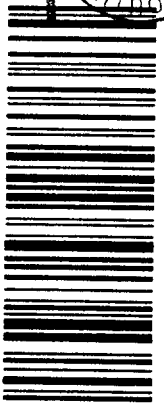
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A Professional Corporation



Lee S. Sherman

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RETURN RECEIPT REQUESTED

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