

Sherman & Howard L.L.C.

ATTORNEYS & COUNSELORS AT LAW
633 SEVENTEENTH STREET, SUITE 3000
DENVER, COLORADO 80202
TELEPHONE: 303 297-2900
FAX: 303 298-0940
OFFICES IN: COLORADO SPRINGS
RENO • LAS VEGAS • PHOENIX

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R. Michael Sanchez
Direct Dial Number: (303) 299-8114
E-mail: msanchez@sah.com

September 26, 2005

Top Hat Plan Exemption
Employee Benefit Security Administration
Room N - 1513
US Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

Re: Risinger Orthodontics, P.C.

Dear Sir or Madam:

This letter includes the statement referenced in 29 C.F.R. § 2520.104-23 as follows:

1. Name and Address of the Employer:

Risinger Orthodontics, P.C.
241 Paxton Way
Glastonbury, CT 06033

2. Employer Identification No.: 06-0889481

3. The Employer maintains a plan primarily for the purpose for providing deferred compensation for a select group of management or highly compensated employees. Currently, one plan is maintained that will cover one employee and possibly more in the future

Please do not hesitate to contact the undersigned if you have any questions about this filing.

Sincerely,



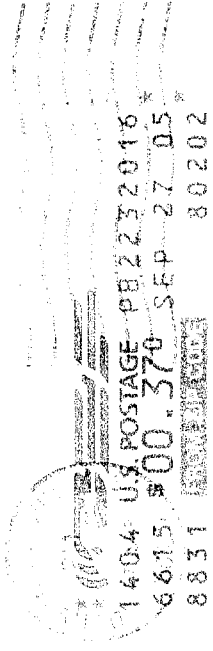
Michael Sanchez

RMS/ccb

cc: Richard T. Risinger, D.D.S.
Richard J. Risinger, D.D.S.
Larry Jantz, CPA
Roger Rusley, CPBC, CFP

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