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December 21, 2005

**CERTIFIED MAIL
 RETURN RECEIPT REQUESTED**

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

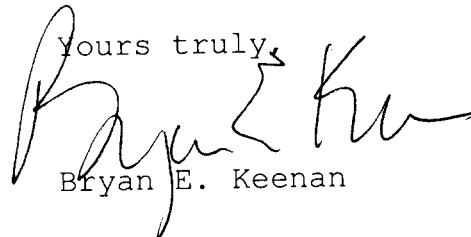
**Re: United States Department of Labor Disclosure Statement
 for Rohrbaugh, Thomas-Glavin and Usmani, P.A.**

Dear Sir or Madam:

We represent Rohrbaugh, Thomas-Glavin and Usmani, P.A. I am enclosing with this letter for filing the original of Rohrbaugh, Thomas-Glavin and Usmani, P.A.'s disclosure statement pursuant to ERISA, Title 1, part 1, D.O.L. Reg. § 2520-104-23.

If you have any questions, please call me.

Yours truly,



Bryan E. Keenan

BEK/bk
 Enclosure

cc: Hope D. Thomas-Glavin, D.D.S. (w/ encl.)
 Edward A. Rohrbaugh, D.M.D. (w/ encl.)
 Clifford H. Hunter, CPA (w/ encl.)

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Re: Deferred Compensation Disclosure Statement

Gentlemen:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title 1, Part 1, as provided for non-qualified deferred compensation plans for a select group of management or highly-compensated employees in D.O.L. Reg. § 2520-104-23, the following information is provided:

1. The name of the employer is: Rohrbaugh, Thomas-Glavin and Usmani, P.A.
2. The mailing address of the employer is: 5317 Limestone Road, Suite 2, Wilmington, DE 19808-1222.
3. The employer's taxpayer identification number is: 51-0265384.
4. The number of plans and the number of Participants in each plan is as follows: one (1) plan covering one (1) employee.

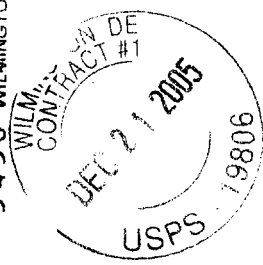
The above-named employer maintains the plan primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees. The employer will provide a copy of the agreement to the Secretary of Labor upon request.

ROHRBAUGH, THOMAS-GLAVIN AND
USMANI, P.A.

Dated: 12-9-05

By: Hope D. Thomas-Glavin DDS
Hope D. Thomas-Glavin, D.D.S.,
President

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5450 WILMINGTON DE 20 0 1980



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