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January 18, 2007

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW.  
Washington, DC 20210

07 JAN 30 PM 12:12

RE: Pella Family Dentistry, P.C.  
Our File No. 50039

Secretary of Labor,

Please accept the enclosed statement regarding the Stock Appreciation Plan of the entity referenced above as satisfaction of the ERISA filing requirements under Section 110 of ERISA.

This Plan is for a select group of management or highly compensated employees and is therefore being filed following the requirements of 29 CFR 2520.104-23. The above entity referenced above will provide the Plan documents to the Secretary of Labor upon request, as required by Section 104(a)(1) of ERISA.

Please time stamp a copy of the enclosed Statement as proof of filing and return it to us in the enclosed stamped envelope.

Sincerely,



Lyle L. Simpson  
LLS:JFW:jm

Enclosures

**PELLA FAMILY DENTISTRY, P.C.  
REPORTING AND DISCLOSURE COMPLIANCE STATEMENT**

In compliance with Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and the regulations thereunder found in Section 2520.104-23, PELLA FAMILY DENTISTRY, P.C. is filing this Report and Disclosure Compliance Statement and in connection herewith, provides the following information:

**EMPLOYER:** PELLA FAMILY DENTISTRY, P.C.

**ADDRESS:** 715 Main Street  
Pella, IA 50219

**EMPLOYER  
IDENTIFICATION  
NUMBER:** 20-0468936

**PLAN NAME:** Stock Appreciation Plan

**NUMBER OF PLANS:** One (1)

**NUMBER OF  
EMPLOYEES  
PARTICIPATING IN  
PLAN:** One (1)

PELLA FAMILY DENTISTRY, P.C. maintains the above named unfunded Plan is primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

PELLA FAMILY DENTISTRY, P.C. will provide the plan documents to the Secretary of Labor upon request, as required by Section 104(a)(1) of ERISA.

**PELLA FAMILY DENTISTRY, P.C.**  
As Plan Administrator

By: David D Barnes D.D.S.  
David D. Barnes, D.D.S., President and  
Secretary

Date: January 1, 2007

**DREHER, SIMPSON AND JENSEN, P.C.**

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