

LAW OFFICES  
COUZENS, LANSKY, FEALK, ELLIS,  
ROEDER & LAZAR, P.C.

2520082041996

COUNTRY CLUB OFFICE CENTRE  
39395 WEST TWELVE MILE ROAD, SUITE 200  
FARMINGTON HILLS, MICHIGAN 48331

TELEPHONE (248) 489-8600  
TELECOPIER (248) 489-4156

-DETROIT OFFICE-  
PENOBSCOT BUILDING  
645 GRISWOLD STREET, SUITE 1301  
DETROIT, MICHIGAN 48226

TELEPHONE (313) 967-9000  
TELECOPIER (313) 967-0344

WWW.COUZENS.COM

SHELDON A. FEALK  
JACK S. COUZENS, II  
JERRY M. ELLIS  
DONALD M. LANSKY  
BRUCE J. LAZAR  
ALAN C. ROEDER  
RENARD J. KOLASA  
KATHRYN GILSON SUSSMAN  
JEFFREY A. LEVINE  
PHILLIP L. STERNBERG  
LISA J. WALTERS  
DONALD A. WAGNER  
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CHRISTOPHER M. WILLIAMS  
KELLY A. HOUGH-BREEN  
DANIELLE M. HABERSTROH  
KATHLEEN M. BRANDIMORE  
TERIANN M. SCHMIDT

OF COUNSEL

HAROLD A. LARSON  
DONALD C. HARMS  
MONICA D. MOONS  
KENNETH F. POSNER  
LAWRENCE F. SCHILLER

January 11, 2008

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

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

08 JAN 22 AM 7:05

RE: William E. Knecht D.D.S. Deferred Compensation Agreement  
Our File #28891.01

Dear Sir/Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title 1 of ERISA, we have forwarded to you the enclosed Alternative Compliance Statement.

Very truly yours,

COUZENS, LANSKY, FEALK, ELLIS,  
ROEDER & LAZAR, P.C.

  
JEFFREY A. LEVINE

JAL/hlc  
Enclosure

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**ALTERNATIVE COMPLIANCE STATEMENT**

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

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

Name and Address of Employer: William and Roger Knecht, D.D.S., P.C.,  
a Michigan professional corporation  
222 North Park Street, Owosso, Michigan 48867


Employer Identification Number: 38-2083580

William and Roger Knecht, D.D.S., P.C., a Michigan professional corporation, maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and  
Participants in Each Plan: 1

Plan covering: William E. Knecht, D.D.S.

Dated: January 1, 2008 William and Roger Knecht, D.D.S., P.C.

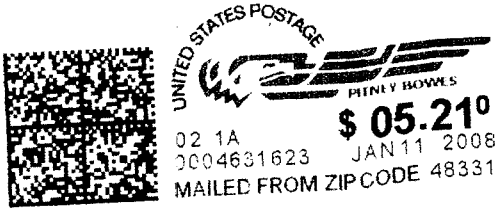
By:   
Roger Knecht, President

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