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STUART W. CHESTLER  
Direct (503) 294-9500  
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June 11, 2008

**VIA CERTIFIED MAIL -  
RETURN RECEIPT REQUESTED**

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

**Re: Pacific Dental Services, Inc. Regional Executive Long Term Incentive Plan**

Dear Secretary of Labor:

Enclosed for filing is a Statement for the above-referenced Plan. It is submitted on behalf of the Plan's Administrator in accordance with Department of Labor Regulation § 2520.104-23.

If further information is needed with respect to this filing, please let me know.

Very truly yours,

A handwritten signature in cursive script that reads "Stuart W. Chestler".

Stuart W. Chestler

SWC:dxe  
Enclosure

cc: Ms. Sarah Petty (w/encl.)

**STATEMENT  
TO THE  
U.S. DEPARTMENT OF LABOR**

Pacific Dental Services, Inc. has adopted the plan listed below primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The following information is submitted pursuant to Department of Labor Regulations § 2520.104-23:

1. Number of Plans: 1
2. Number of Participants: 2
3. Name of Plan: Pacific Dental Services, Inc. Regional Executive Long Term Incentive Plan
4. Employer Information:
  - (a) Name: Pacific Dental Services, Inc.
  - (b) Address: 2860 Michelle Drive, 2<sup>nd</sup> Floor  
Irvine, CA 92606
  - (c) EIN: 33-0681491

Dated: April 30, 2008.

PACIFIC DENTAL SERVICES, INC.

By:   
Stephen E. Thorne, IV, President

**RTIFIED MAIL**



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**NO RECEIPT REQUESTED**



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Employee Benefits Security Administration  
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