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TO: Office of Pension and Welfare Benefit Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington, D.C. 20216

FROM: Employer: Northeast Dental Wellness, P.A.
Employer Identification Number: 41-0983143
Address: 3201 Johnson Street NE
Minneapolis, Minnesota 55418

2008 JAN 01 10:01

January 1, 2008

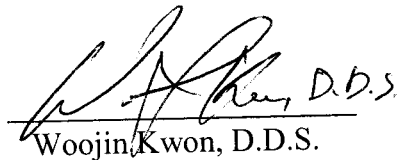
This document constitutes the statement required by 29 C.F.R. {2520.104-23(a)(1) to be filed with the Secretary of Labor in respect to Pension Benefit Plans maintained by the above employer.

The employer currently maintains a deferred compensation plan for employees who are members of a select group of management or who are highly compensated.

The number of participants in the plan is two (2).

Signed

Plan Administrator


Woojin Kwon, D.D.S.

Title: President
of Northeast Dental Wellness, P.A.

Larkin Hoffman, Daly & Lindgren Ltd.

1500 Wells Fargo Plaza
7900 Xenex Avenue South
Minneapolis, Minnesota 55431-1194

**Larkin
Hoffman**



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