

LEBAUER MEDICAL CENTER, PLLC
3201 Brassfield Road, Suite 400
Greensboro, NC 27410
(336) 282-2300

January 15, 2009

VIA CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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

Re: Reporting and Disclosure Statement for Non-Qualified Deferred Compensation Arrangement Pursuant to DOL Reg. Section 2520.104-23

Dear Sir/Madam:

We are submitting this Statement to the Secretary of Labor pursuant to Department of Labor Reg. Section 2520.104-23 in order to comply with the reporting and disclosure requirements with regard to an unfunded non-qualified deferred compensation arrangement made available by LeBauer Medical Center, PLLC (the "Company") to a select group of its management or highly compensated employees. The following information is provided pursuant to Section 2520.104-23:

1. Name and Address of Employer: LeBauer Medical Center, PLLC, 3201 Brassfield Road, Suite 400, Greensboro, NC 27410.
2. Employer Identification Number: 56-2102406.
3. The Company recently entered into employment agreements with its physicians dated January 1, 2009 containing a deferred compensation retirement benefit arrangement for these physicians (the "Plan") primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The Plan became subject to Part 1 of Title 1 of ERISA on January 1, 2009. As of the date of this letter, three (3) physician-employees of the Company have been selected to participate in the Plan. The benefits under the Plan are paid as needed solely from the general assets of the Company.
4. Except for the Plan indicated in the foregoing paragraph, the Company does not maintain any other deferred compensation programs or plans as of the date of this letter (other than a 401(k) qualified retirement plan).

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If you require any additional information regarding the Plan or any other matter contained in this letter, please contact J. Scott Dillon at Carruthers & Roth, P.A., P.O. Box 540, Greensboro, NC 27402 (jsd@crlaw.com).

Sincerely,

LEBAUER MEDICAL CENTER, PLLC,
Plan Administrator

By: Mybelle MD
Title: Vice President

cc: J. Scott Dillon, Esq.

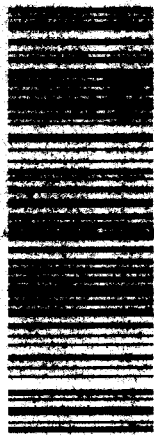
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LEBAUER
MEDICAL
CENTER
*Allergy,
Asthma &
Sinus Care*

3201 Brassfield Road, Suite 400
Greensboro, NC 27410

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OF THE RETURN ADDRESS FOLD AT DOTTED LINE

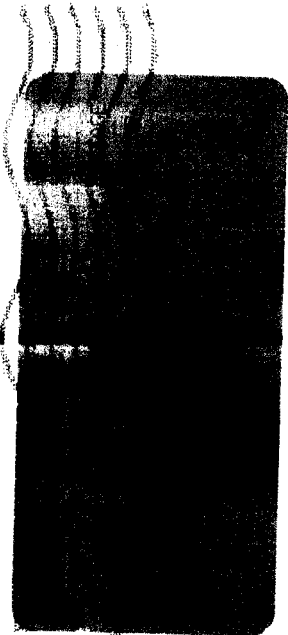
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