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January 21, 2009

Certified Mail - Return Receipt Requested

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

9 11 27 AM 10:51

**Re: Alternative Reporting and Disclosure Statement for Oral & Maxillofacial
Surgery, P.C. Officers' Deferred Payment Plan
EIN: 38-1871088**

Dear Sir/Madam:

Enclosed is the original and one (1) copy of the Alternative Reporting and Disclosure Statement for the Oral & Maxillofacial Surgery, P.C. Officers' Deferred Payment Plan. Please date stamp the additional copy of the Statement and return it to us in the enclosed self-addressed stamped envelope.

MADDIN, HAUSER, WARTELL,
ROTH & HELLER, P.C.

Marc S. Wise

MSW/jxs/802342/Enclosures

**Alternative Reporting and Disclosure Statement
for Unfunded Non-Qualified
Deferred Compensation Plan**

To the Secretary of Labor:

Pursuant to Department of Labor Regulation §2520.104-23 and the alternative reporting and disclosure requirements under the Employee Retirement Income Security Act of 1974 ("ERISA"), the following information is provided by the undersigned employer:

Name and Address of Employer:	Oral & Maxillofacial Surgery, P.C. 5417 Gateway Centre Blvd Flint, MI 48507
Employer Identification Number:	38-1871088
Number of Plans:	1
Number of Participants:	2

The Employer hereby declares that it maintains the plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Dated: December 31, 2008

Oral & Maxillofacial Surgery, P.C.

By: 
MICHAEL S. FREY

Its: President

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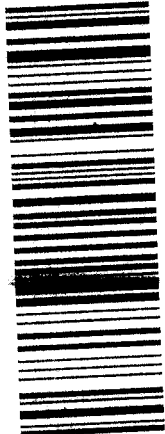
Dated: December 31, 2008

Oral & Maxillofacial Surgery, P.C.

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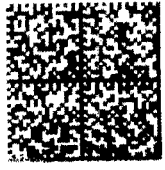
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CERTIFIED MAIL™



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