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Hodgson Russ
ATTORNEYS
2520090771047

February 9, 2009

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

Dear Sir or Madam:

Re: University Orthopaedic Services, Inc.
457(b) Deferred Compensation (the "Plan")
Dated as of January 1, 2009

Pursuant to Department of Labor Regulation § 2520.104-23, this statement is filed for the Plan for the purpose of satisfying the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974. University Orthopaedic Services, Inc., pursuant to the terms of the Plan, provides unfunded, additional retirement benefits for a select group of management or highly compensated employees. The following information is included as part of this statement.

1. The name and address of the employer:
University Orthopaedic Services, Inc.
3435 Main Street
Hayes Annex A
Buffalo, NY 14214
2. The Employer Identification Number assigned by the IRS to the employer:
16-1406947
3. The employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Five (5) employees are covered under the Plan. This coverage number is accurate as of January 1, 2009, and the number of employees covered after that date may change.

4. The Plan was adopted on December 27, 2008 with an effective date of January 1, 2009.

A copy of the Plan is available upon request as required by Section 104(a)(1) of ERISA.

The undersigned attorney respectfully submits this statement on behalf of the employer.

Sincerely,



Peter K. Bradley

/jlb

cc: Michael Rogers



The Guaranty Buildings
140 Pearl Street, Suite 100
Buffalo, New York 14202-4040

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