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September 18, 2009

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BERNARD J. LAWLER
(1940-1998)

Certified Mail, Return Receipt Requested
No. 7008 0150 0000 0266 8944

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

RE: ENDODONTIC SPECIALISTS, P.C.
EIN: 16-1151849

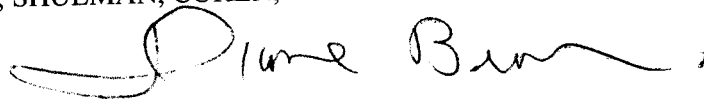
Dear Sir/Madam:

Enclosed please find an original and one copy of the Top Hat Plan Exemption Letter for the above-referenced matter. Please file the original, and return a stamped copy to me in the enclosed self-addressed, postage paid envelope.

If you have any questions or comments, please do not hesitate to contact me.

Very truly yours,

SCOLARO, SHULMAN, COHEN, FETTER & BURSTEIN, P.C.



Diane Brown
Paralegal

DEB/cjp/466742.1
enclosures

cc: Jeffrey S. Maloff, D.D.S.

ENDODONTIC SPECIALISTS, P.C.
West Taft Road Medical Park
4820 West Taft Road, Suite 214
Liverpool, New York 13088

CERTIFIED MAIL -
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Gentlemen:

To comply with the alternative reporting and disclosure method provided under Labor Regulations §2520.104-23, this is to inform you of the adoption of a plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The name and address of the Employer maintaining the plan(s) is:

ENDODONTIC SPECIALISTS, P.C.
West Taft Road Medical Park
4820 West Taft Road, Suite 214
Liverpool, New York 13088


The Employer's EIN is: 16-1151849

The number of employees participating in the plan is:

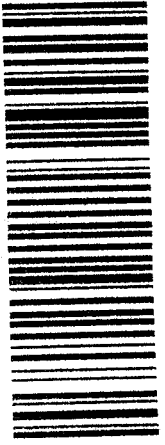
| <u>Plan Name</u> | <u>Number of Initial Participants</u> |
|---|---------------------------------------|
| Plan of Deferred Compensation for Qualified Employees | 2 |

Very truly yours,

ENDODONTIC SPECIALISTS, P.C.

By: 
Jeffrey S. Maloff, D.D.S., President

FIRST CLASS

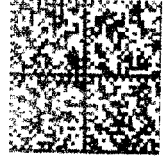


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