

November 30, 2009

EBSA/PUBLIC DISCLOSURE
2010 JAN -4 PM 12:17**CERTIFIED MAIL/RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 Room N-5638
 U.S. Department of Labor
 200 Constitution Avenue N.W.
 Washington, D.C. 20210

Dear Sir or Madam:

The undersigned provides the following information to comply with the alternative method of reporting and disclosure for unfounded plans maintained for a select group of management or highly compensated employees pursuant to 29 C.F.R. § 2520.104-23, under Section 110 of Title I of ERISA.

1. Name and address of the Employer: Summit Dental Management, Inc., 4607
2. Employer Identification Number: 39-1990304
3. The above-named employer maintains one or more plans primarily designed to provide deferred compensation benefits for a select group of management or highly compensated employees.
4. Number of such plans and the number of employees who participate in each plan:

Number of Plans

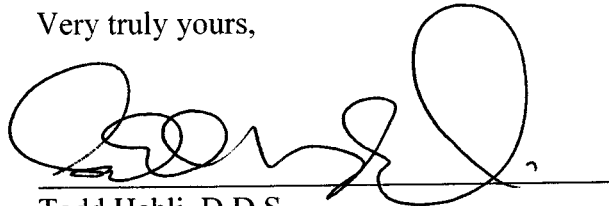
1

Number of Employees in Each Plan

1

If you have any questions regarding this filing, please contact the undersigned.

Very truly yours,



Todd Hehli, D.D.S.

Telephone No.: (715) 833-8755

Fredrikson
P.A.

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Minneapolis, Minnesota
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