



**STINSON  
MORRISON  
HECKER**  
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June 15, 2011

**CERTIFIED MAIL, RETURN RECEIPT REQUESTED**

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

**Re: Top Hat Filing  
Steven Levitt, D.D.S. and Murray Appelbaum, D.M.D., P.C.**

Dear Sir or Madam:

On behalf of our client, Steven Levitt, D.D.S. and Murray Appelbaum, D.M.D., P.C., and pursuant to C.F.R. § 2520.104-23, we hereby file the enclosed statement as an alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") as amended.

In accordance with ERISA § 104(a)(1), we will provide the plan document to the Secretary upon request.

Respectfully submitted,

**STINSON MORRISON HECKER LLP**

Andrew B. Shanfeld

ABS:kes

Enclosure

**STATEMENT OF ADOPTION OF UNFUNDED DEFERRED  
COMPENSATION AGREEMENTS FOR A SELECT MEMBER OF  
MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES**

Top Hat Plan Exemption  
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U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

**Employer Name:** Steven Levitt, D.D.S. and Murray Appelbaum, D.M.D., P.C.

**Employer Address:** 11709 Old Ballas Road, Suite 104  
St. Louis, Missouri 63141

**Employer EIN:** 43-1117155

**Name of Plan:** Steven Levitt, D.D.S. and Murray Appelbaum, D.M.D., P.C.  
Deferred Compensation Plan

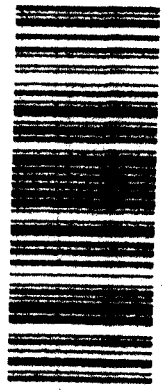
**Declaration:** The Employer maintains a deferred compensation plan primarily for the purpose of providing deferred compensation for select members of management and highly compensated employees.

**Number of Total Plans:** One

**Number of Employees  
in each Plan:** One


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— LLP

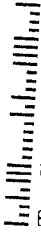
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