

August 1, 2013

**BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

2013 AUG - 8 PM 3:50

RE: Top Hat Filing

Dear Sir/Madam:

On behalf of our client American Orthodontics Corporation, the following information is provided in compliance with the requirements for the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees, as specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23:

Name and Address of Employer:

American Orthodontics Corporation
1714 Cambridge Ave.
Sheboygan, WI 53081-2337

Employer Identification Number: 39-1093323

Number of Unfunded Deferred Compensation Plans
Maintained by Employer Covered by this Statement: 1

Number of Employees Initially in Plan: 2

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American Orthodontics Corporation maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. A copy of the plan will be provided to the Secretary of Labor upon request.

Very truly yours,

GODFREY & KAHN, S.C.



Lecia D. Johnson

LDJ:lk

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Pursuant to Circular 230 promulgated by the Internal Revenue Service, if this correspondence, or any attachment hereto, contains advice concerning any federal tax issue or submission, please be advised that it was not intended or written to be used, and that it cannot be used, for the purpose of avoiding federal tax penalties unless otherwise expressly indicated.

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THF #4

GODFREY & KAHN S.C.

780 NORTH WATER STREET
MILWAUKEE, WISCONSIN 53202-9560



7011 1150 0000 4161 0374

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EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N1513
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

