



October 2, 2014

Diane Brown
 Direct: 315.477.6253
 Direct Fax: 315.425.3653
 Email: dbrown@ccblaw.com

Stephen H. Cohen
 Michael J. Compagni
 †Laura L. Spring
 Susan Fortin Lesser
 Shari R. Cohen
 Marc S. Beckman
 John R. Appler
 Andrew M. Knoll, M.D.

Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 Room N-1513/P-3401
 U.S. Department of Labor
 200 Constitution Avenue, N.W.
 Washington, D.C. 20210

Re: Orthodontics Unlimited, Inc.
EIN: 23-1879448

2014 OCT -7 PM 4:11
 RECEIVED

 *Lawson S. Parker, II
 Gregory D. Eriksen

Dear Sir/Madam:

 Diane Brown, Paralegal

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

 *Stewart M. McGough,
 of Counsel for
 ERISA and
 Employee Benefits

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

Very truly yours,

 †Also Admitted to CT Bar
 *Also Admitted to FL Bar

COHEN COMPAGNI BECKMAN APPLER & KNOLL, PLLC

A handwritten signature in black ink, appearing to read "Diane B", with a long horizontal flourish extending to the right.

Diane Brown
 Paralegal

DEB/ipg:640037.1
 Enclosures

Orthodontics Unlimited, Inc.
327 North Washington Avenue, Suite 1003
Scranton, PA 18503

CERTIFIED MAIL -
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513 / P-3401
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:

Orthodontics Unlimited, Inc.
327 North Washington Avenue, Suite 1003
Scranton, PA 18503

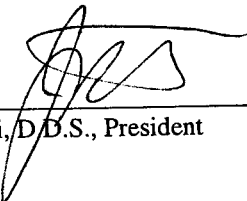
The Employer's EIN is: 23-1879448

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,

Orthodontics Unlimited, Inc.

By: 
John Mariotti, D.D.S., President

CERTIFIED MAIL™

COHEN COMPAGNI BECKMAN APPLER & K
ATTORNEYS AND COUNSELORS AT LAW
FRANKLIN SQUARE
507 PLUM STREET, 3RD FLOOR
SYRACUSE, NEW YORK 13204



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