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April 24, 2015

2520150936043

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

Re: Cosmedent, Inc. Top-Hat Statement

Dear Sir or Madam:

On behalf of Cosmedent, Inc., the enclosed Top-Hat Plan Statements for Cosmedent, Inc. Deferred Compensation Plan for Michael O'Malley and Cosmedent, Inc. Deferred Compensation Plan for K. William Mopper are being filed pursuant to EBSA Regulation 2520.104-23 with the intent to hereafter exempt such plans from an annual filing of a Form 5500.

Both of these plans were signed and dated on December 31, 2014. Consequently, we are filing the Top-Hat Statement on April 24, within the 120 day deadline.

If you should have any questions with respect to this filing, please contact the undersigned on behalf of Cosmedent, Inc.

Sincerely,



Patricia C. O'Brien

POB:kwm
Enclosures
cc: Michael O'Malley
Terrell J. Isselhard

TOP-HAT PLAN STATEMENT

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

Employer Name: Cosmedent, Inc.
Address: 401 North Michigan Avenue
Suite 2500
Chicago, IL 60611
Employer EIN: 36-3669023
Name of Plan: Cosmedent, Inc. Deferred Compensation Plan for K. William Mopper

The Plan is maintained for a select management or highly compensated employee.

Number of plans: 2

Number of employees in plan: 1

Plan Number: 502



Patricia C. O'Brien, Attorney
On behalf of Cosmedent, Inc.

Date: 4-24-15

TOP-HAT PLAN STATEMENT

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

Employer Name: Cosmedent, Inc.
Address: 401 North Michigan Avenue
Suite 2500
Chicago, IL 60611
Employer EIN: 36-3669023
Name of Plan: Cosmedent, Inc. Deferred Compensation Plan for Michael O'Malley

The Plan is maintained for a select management or highly compensated employee.

Number of plans: 2

Number of employees in plan: 1

Plan Number: 501



Patricia C. O'Brien, Attorney
On behalf of Cosmedent, Inc.

Date: 4.24.15

AK&TECSON^{pc.}
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TO:

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Employee Benefits Security Administration
Room N-1513
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