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July 23, 2003

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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue
Washington, DC 20210

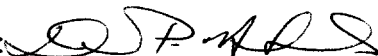
Re: Alternative Method of Reporting and Disclosure

Dear Sirs:

Pursuant to Department of Labor regulation Title 29 C.F.R. §2520.104-23, this is to advise you that Dental Care Alliance, LLC, Employer Identification No. 82-0580763, 1 South School Avenue, Suite 1000, Sarasota, Florida, 34237 (the "Company"), has adopted the following plan, which constitutes a non-qualified, unfunded, deferred compensation plan. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company and its affiliates.

<u>Plan</u>	<u>Current Participants</u>
Dental Care Alliance Non-Qualified Deferred Compensation Plan	16

Sincerely,
Dental Care Alliance, LLC

By: 

David P. Nichols
Chief Financial Officer

D·E·N·T·A·L
CARE ALLIANCE
ONE SOUTH SCHOOL AVENUE, SUITE 1000
SARASOTA, FL 34237

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