

2520043384648

STATEMENT FOR EXEMPTION UNDER THE ALTERNATIVE METHOD
OF COMPLIANCE FOR PENSION PLANS
FOR CERTAIN SELECTED EMPLOYEES

"Top Hat" Plan Notification

Dental Health Associates of Pike Creek Valley, P.A.
4901 Limestone Road
Wilmington, DE 19808

Employer Identification No.: 51-0255522

This declaration certifies that Dental Health Associates of Pike Creek Valley, P.A.:

(1) maintains employee pension benefit plans that are primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees; and

(2) for which benefits (i) are paid as needed solely from the general assets of the employer, (ii) are provided exclusively through insurance contracts or policies, the premiums for which are paid by the employer from its general assets, issued by an insurance company or similar organization which is qualified to do business in any state, or (iii) both.

The following plans are maintained by Dental Health Associates of Pike Creek Valley, P.A.:

<u>Plan No.</u>	<u>Number of Employees</u>
1) Employment Agreement	1
2) Employment Agreement	1

29229

DENTAL HEALTH ASSOCIATES OF
PIKE CREEK VALLEY, P.A.

By: Peter J. Shanley
Peter J. Shanley, Esquire
Attorney for the corporation

LAW OFFICES OF

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December 29, 1992

CERTIFIED MAIL-RETURN RECEIPT REQUESTED

U.S. Department of Labor
Pension & Welfare Benefits Administration
P.O. Box 75212
Washington, D.C. 20013-5212

Re: Dental Health Associates of Pike
Creek Valley, P.A.
Top Hat Plan Grace Period Filing

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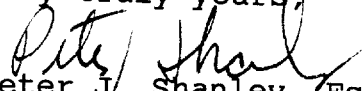
Dear Sir/Madam:

The Department of Labor has announced (DOL Notice, 7/24/92, 57 Fed. Reg. 33019) that administrators of Top Hat Plans that have not filed timely statements in accordance with DOL Reg. 2520.104-23, but file such statements by the end of the grace period (extended to 12/31/92) will be considered to have elected compliance with the alternative method of compliance with ERISA's reporting and disclosure requirements set forth in the regulation, and will only be liable for the reduced penalties assessed during the grace period.

Accordingly, Dental Health Associates of Pike Creek Valley, P.A. is submitting the attached Statement of Exemption under the Alternative Method of Compliance with the applicable reduced grace period penalty of \$1,000.

Kindly acknowledge receipt of this filing by signing and returning to the sender the copy of this letter enclosed herewith for acknowledgement purposes. A stamped, self-addressed envelope is also enclosed for your convenience.

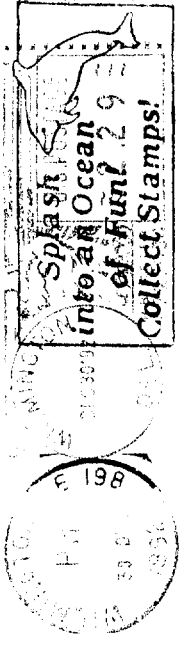
Very truly yours,


Peter J. Shanley, Esquire
Attorney for
Dental Health Associates of
Pike Creek Valley, P.A.

LSM:mad/lsm-166.ltr
Enclosure

29229

SAUL, EWING, REMICK & SAUL
222 DELAWARE AVENUE
P. O. BOX 1266
WILMINGTON DE 19899



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