

# Nelson Mullins

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June 14, 2007

**VIA CERTIFIED MAIL --- RETURN RECEIPT REQUESTED**

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

Ladies and Gentlemen:

Pursuant to 29 C.F.R. § 2520.104-23, promulgated pursuant to Section 110 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), Hawthorne Eye Associates, P.A. (the "Company") provides the following information with respect to an employment agreement that may constitute, in part, an employee pension benefit plan within the meaning of Section 3(2) of ERISA.

- (1) Name and address of plan sponsor:

Hawthorne Eye Associates, P.A.  
2821 Maplewood Avenue  
Winston-Salem, NC 27103

- (2) Employer Identification Number: 56-2034360

- (3) The Company has entered into employment agreements (each, an "Agreement") with Charles S. Tara, M.D. and Stephen S. Nagy, M.D. under which each such employee will become entitled to certain deferred compensation benefits.

The Company is not certain that the severance pay provisions of this Agreement constitutes an employee pension benefit plan for purposes of ERISA. However, if it does constitute an employee pension benefit plan, the Company believes that such plan would constitute a pension plan for a select group of management or highly compensated employees within the meaning of 29 C.F.R. § 2520.104-23 ("top-hat plan"). Consequently, the Company is filing this writing as a

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precautionary matter, pursuant to 29 C.F.R. § 2520.104-23, in order to satisfy the reporting and disclosure requirements of Part 1 of Title I of ERISA with respect to the Agreement, should any Agreement constitute a top-hat plan.

- (4) Each Agreement is the only arrangement covered by this filing.

Please advise if you require further information regarding this matter. Thank you.

NELSON MULLINS RILEY & SCARBOROUGH LLP

  
Richard B. Howington

RBH:jc

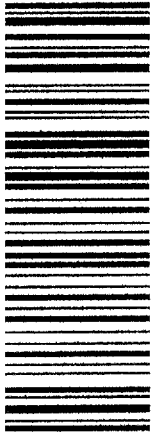
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**CERTIFIED MAIL™**



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