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April 7, 2008

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

Re: H.S. Walia, D.D.S., F.A.G.D., P.S.
Employer EIN: 91-1121359

Dear Sir or Madam:

Enclosed please find for filing our Top-Hat Plan Exemption Statement regarding the non-qualified deferred compensation plan for the above-referenced employer as required by DOL Reg. §2520.104-23(b).

Sincerely,

LESOURD & PATTEN, P.S.



Judd R. Marten

JRM:bj

Enclosure

cc: H.S. Walia, D.D.S., F.A.G.D.

TOP-HAT PLAN EXEMPTION STATEMENT¹

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

Employer Name: H.S. WALIA, D.D.S., F.A.G.D., P.S.

Address: 13507 Meridian East, Puyallup, Washington 98373

Employer EIN: 91-1121359

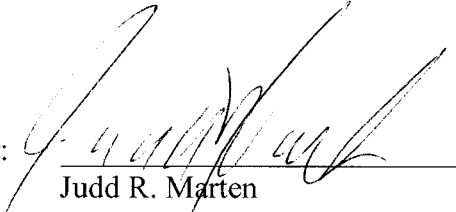
The Employer maintains a Plan (or Plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: One (1)

Number of Employees in Plan(s): Two (2)

Effective date of plan: January 1, 2008.

Filed this 4 day of April, 2008.

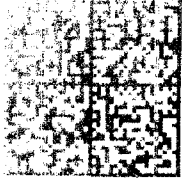
By: 
Judd R. Marten
LeSourd & Patten, P.S.
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Seattle, Washington 98101-4121
(206) 624-1040

¹ To avoid an annual return (Form 5500) filing requirement, the employer must submit this statement to the DOL no later than 120 days after the plan becomes subject to Part 1 of Title 1 of ERISA, DOL Reg. §2520.104-23(b). A plan generally becomes subject to Part 1 of the Title 1 of ERISA on the later of the date of adoption or the effective date of the plan. See DOL Reg. §2520.104b-2(a)(3). Only one statement is required per employer maintaining the plan or plans.

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