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EBSA/PUBLIC DISCLOSURE
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11/08/2012

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

Re: Alternative Reporting and Disclosure Statement for Pension Plans for Certain Selected Employees

Ladies and Gentlemen:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: John Walsh, D.D.S., P.A. d/b/a Dentistry of the Carolinas
5821 Fairview Rd. #220
Charlotte, NC 28209
Employer Identification Number: 56-2171037

John Walsh, D.D.S., P.A. d/b/a Dentistry of the Carolinas maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

<u>Name of Plan</u>	<u>Number of Participants</u>
Dentistry of the Carolinas Deferred Compensation Plan	6

John Walsh, D.D.S., P.A.
d/b/a Dentistry of the Carolinas

By: 

Title: EVP/CBO

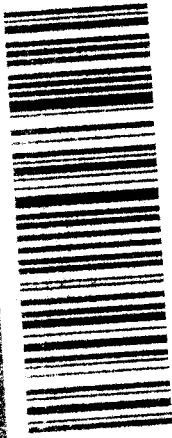
cc: Eugene S. Griggs, Esq.



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