

# Nelson Mullins

**Nelson Mullins Riley & Scarborough LLP**  
Attorneys and Counselors at Law  
380 Knollwood Street / Suite 530 / Winston-Salem, NC 27103  
Tel: 336.774.3300 Fax: 336.774.3378  
www.nelsonmullins.com

Franklin Scott Templeton  
Tel: 336.774.3329  
Fax: 336.774.3378  
Scott.Templeton@nelsonmullins.com

July 18, 2013

## Certified Mail --- Return Receipt Requested

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

2013 JUL 23 PM 3: 11  
U.S. MAIL

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”), Gastroenterology Associates of the Piedmont, 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:

Gastroenterology Associates of the Piedmont, P.A.  
1830 South Hawthorne Road  
Winston-Salem, NC 27103

- (2) Employer Identification Number: 56-1251665

*(Note: the Company name was recently changed (formerly Salem Gastroenterology Associates, P.A.), and the Company is in the process of notifying the IRS and other appropriate persons of that change.)*

- (3) The Company has entered into employment agreements (each an “Agreement”) with ten (10) of its physician employees, under which each such employee will become entitled to certain deferred compensation benefits. The Company is not certain that the severance pay provisions of the Agreement constitutes an

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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 (a “top-hat plan”). Consequently, the Company is filing this statement as a precautionary matter, pursuant to the above-cited rule, 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 contact me should you require further information regarding this matter.

Sincerely,  
Nelson Mullins Riley & Scarborough LLP



Franklin Scott Templeton

cc: Gastroenterology Associates of the Piedmont, P.A.

LAW OFFICES  
NELSON MULLINS RILEY & SCARBOROUGH, L.L.P.  
A REGISTERED LIMITED LIABILITY PARTNERSHIP  
INCLUDING PROFESSIONAL CORPORATION  
380 KNOLLWOOD STREET, SUITE 530  
WINSTON-SALEM, NC 27103

**CERTIFIED MAIL**



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