

GF&M GORDON, FOURNARIS
& MAMMARELLA, P.A.

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September 17, 2014

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RETURN RECEIPT REQUESTED**

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

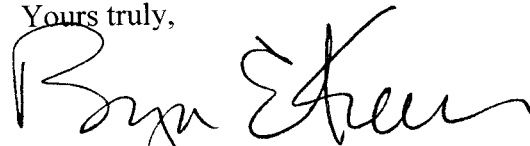
**Re: *United States Department of Labor Disclosure Statement
for Kirkwood Dental Associates, P.A.***

Dear Sir or Madam:

We represent Kirkwood Dental Associates, P.A. I am enclosing with this letter for filing Kirkwood Dental Associates, P.A.'s disclosure statement pursuant to ERISA, Title 1, part 1, D.O.L. Reg. § 2520-104-23.

Please let me know if you have any questions or require any further information.

Yours truly,



Bryan E. Keenan

BEK/dmm
Enclosure

cc: Arthur L. Young, President (w/encl.)

KIRKWOOD DENTAL ASSOCIATES, P.A.

R.R. CHRISTY, D.M.D.
D.C. EHRENFELD, D.D.S.
A.L. YOUNG, D.D.S.



E.S. ESBITT, D.M.D.
N.J. PUNTURIERI, D.M.D.

August 29, 2014

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

Re: Deferred Compensation Disclosure Statement

Gentlemen:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title 1, Part 1, as provided for non-qualified deferred compensation plans for a select group of management or highly-compensated employees in D.O.L. Reg. § 2520-104-23, the following information is provided:

1. The name of the employer is: Kirkwood Dental Associates, P.A.
2. The mailing address of the employer is: 710 Greenbank Road, Wilmington, DE 19808.
3. The employer's taxpayer identification number is: 51-0214005.
4. The number of plans and the number of Participants in each plan is as follows: one plan covering one employee.

The above-named employer maintains the plan primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees. The employer will provide a copy of the agreement to the Secretary of Labor upon request.

KIRKWOOD DENTAL ASSOCIATES, P.A.

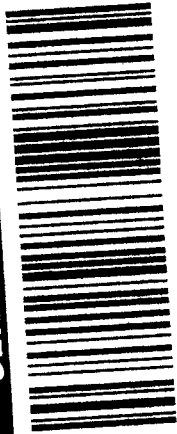
By: _____

President

GF&M GORDON, FOURNARIS
& MAMMARELLA, P.A.

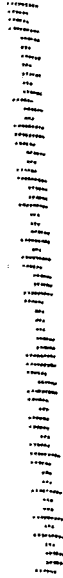
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