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March 3, 1999

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CERTIFIED MAIL
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2520032904974

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

Re: HealthNow, NY Inc. Supplemental Executive Retirement Plan

To Whom It May Concern:

On behalf of HealthNow NY, Inc. (the "Company") and pursuant to Department of Labor Regulation Section 2520.104-23, the following is submitted as an alternative form of compliance with the reporting and disclosure requirements of Part I of ERISA. The Company maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. With respect to such plan the following information is provided:

Name and Address of Employer:	HealthNow NY, Inc. 1901 Main Street Buffalo, NY 14240-0800
EIN:	16-1105741
Name of Plan:	HealthNow, NY Inc. Supplemental Executive Retirement Plan
Number of Plans:	One (1)
Number of Participants:	Eight (8)

If you have any questions with regard to this filing, please contact the undersigned

Very truly yours,



Randell Montellaro