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ST. JAMES MERCY HOSPITAL

HORNELL, NEW YORK 14843 (607) 324-3900

March 23, 1994

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

RE: St. James Mercy Hospital
Deferred Compensation Arrangement

Dear Sirs:

This statement is submitted to comply with Department of Labor Regulations §2520.104-23 concerning a deferred compensation arrangement sponsored by the St. James Mercy Hospital.

St. James Mercy Hospital, 411 Canisteo Street, Hornell, New York 14843, EIN: 16-0743310, maintains a plan primarily for the purpose of providing compensation for a select group of management or highly compensated employees. St. James Mercy Hospital sponsors one such plan. Currently there is one participant in the plan.

Sincerely,


Dennis J. Canty
Vice President

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