

April 21, 2004

2520043380950

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

Dear Sir or Madame:

This statement is filed under DOL Regulations § 2520.104-23.

Employer: Healthcare Association of New York State

Address: One Empire Drive  
Rensselaer, NY 12144

Employer ID

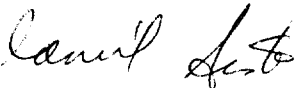
Number: 14-1405826

Effective 5/1/2004, the Employer adopted the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

<b>Plan</b>	<b>Number of Participants</b>
Flexible Spillover Account	<u>3</u>
401(k) Restoration Plan	<u>3</u>
CEO Supplemental Executive Retirement Plan	1

The Employer will provide plan documents to the Secretary of Labor on request.

Sincerely,



Daniel Sisto  
President

**SHERMAN & PATTERSON, LTD.**

ATTORNEYS AT LAW

1613 MAPLE AVENUE  
P.O. BOX 447  
MAPLE PLAIN, MN 55359

TELEPHONE (763) 479-2699  
FAX (763) 479-2723  
KSHERMAN@SPLAWFIRM.NET

May 18, 2004

**VIA CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

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

Re: Healthcare Association of New York State

Dear Sir or Madame:

Please find enclosed the filing pursuant to DOL Regulations § 2520.104-23 for our client, Healthcare Association of New York State. If you have any questions, please do not hesitate to contact me.

Sincerely,

SHERMAN & PATTERSON, LTD.



Kirk D. Sherman

KDS/sj

Enclosure

cc: Daniel Sisto (with enclosure)  
Jennifer Katz (with enclosure)  
Trisha Erickson (with enclosure)

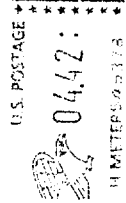
**CERTIFIED MAIL**

**SHERMAN & PATTERSON, LTD.**  
Attorneys at Law  
1613 Maple Avenue  
P.O. Box 447  
Maple Plain, Minnesota 55359



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*Return Receipt Requested*



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