



Caring . . . is Our Business!  
315-363-6000

2520043385090

January 13, 2005

Top Hat Pension Exemption  
Employee Benefits Security Administration  
Room Number N-5644  
US Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

RE: Oneida Healthcare Center  
Eligible Deferred Compensation Plan

Oneida Healthcare Center  
Deferred Compensation Plan

Dear Sir or Madam:

Enclosed are the one-time registration statement filings with respect to the above-referenced nonqualified deferred compensation plans pursuant to Labor Regulation 2520,104-23. The Deferred Compensation Plan was adopted on December 20, 2004 and the Eligible Deferred Compensation Plan was adopted on January 6, 2005.

If you have any questions or require information about the plans, please call me at (315) 361-2300.

Very truly yours,

Richard G. Smith  
Chief Executive Officer

RGS/irp  
Enc.

**TOP HAT PLAN FILING**  
**LABOR REGULATION 2520.104-23**

**Employer:** Oneida HealthCare Center

**Address:** 321 Genesee Street  
Oneida, New York 13421

**EIN:** 16-1492011

**Plan Name:** Oneida HealthCare Center  
Deferred Compensation Plan

**Number of Plan  
Participants:** Seven

**Plan Purpose:** The purpose of the plan is to provide deferred  
compensation to a select group of management in  
excess of amounts allowable under section 457(b).

**Number of  
Top Hat Plans:** Two, including this plan

**Number of Plan  
Participants in Each:** Seven

**TOP HAT PLAN FILING**  
**LABOR REGULATION 2520.104-23**

**Employer:** Oneida HealthCare Center

**Address:** 321 Genesee Street  
Oneida, New York 13421

**EIN:** 16-1492011

**Plan Name:** Oneida HealthCare Center  
Eligible Deferred Compensation Plan

**Number of Plan  
Participants:** Seven

**Plan Purpose:** The purpose of the plan is to provide deferred  
compensation to a select group of management.

**Number of  
Top Hat Plans:** Two, including this plan

**Number of Plan  
Participants in Each:** Seven

