

December 7, 2001

U.S. DEPT. OF LABOR  
PWSA/PUBLIC DISCLOSURE  
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HARRIS BEACH 

ATTORNEYS AT LAW

99 GARNSEY ROAD  
PITTSFORD, NEW YORK 14534  
(585) 419-8800

SECOND MAILING

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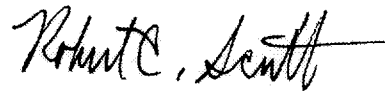
Top Hat Plan Exemption  
Pension and Welfare Benefits  
Administration  
Room N-5644  
U. S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

Ladies and Gentlemen:

On behalf of ViaHealth, I am enclosing a Statement pursuant to Department of Labor Regulation Section 2520.104-23(b)(1) which describes an unfunded plan that employer maintains primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

If you require further information with respect to this filing, please contact the undersigned at (585) 419-8634.

Very truly yours,



Robert C. Scutt

RCS:cam  
Enclosure

CERTIFIED MAIL - RETURN RECEIPT

Top Hat Plan Statement

This statement is being filed pursuant to Department of Labor Regulation Section 2520.104-23(b)(1). The employer is ViaHealth. The employer's address is 1425 Portland Avenue, Rochester, New York 14621, and its employer identification number is 22-2551509.

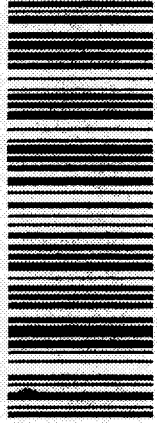
On August 22, 2001, the employer established the following unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

<u>Name</u>	<u>Number of Participants</u>
Separation Agreement	1

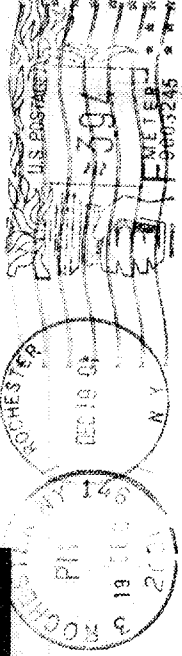
**HARRIS BEACH**

ATTORNEYS AT LAW  
Robert C. Scott, Esq.  
99 GARNSEY ROAD  
PITTSFORD, NEW YORK 14534

**CERTIFIED MAIL**



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