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Nancy M. Belkowitz
Phone: (315) 471-3151
Fax: (315) 471-3167
www.hancocklaw.com

1500 MONY Tower I • PO Box 4976 • Syracuse, NY 13221

nbelkowitz@ Hancocklaw.com

October 14, 2005

Via Certified Mail/Return Receipt Requested

Top Hat Plan Exemption
Employee Benefits of Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

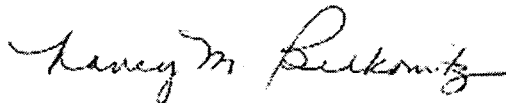
Dear Sir or Madam:

Enclosed please find an original and one copy of correspondence from Martin A. Brody, M.D., P.C. d/b/a Oneonta Eye & Laser Center. Please date stamp and return the copy to this office in the enclosed self-addressed, stamped envelope.

Thank you for your courtesies and cooperation.

Very truly yours,

HANCOCK & ESTABROOK, LLP



Nancy M. Belkowitz

NMB/kl
Enclosures
cc: Martin A. Brody, M.D.

05 OCT 20 PM 2:57
U.S. DEPARTMENT OF LABOR
EMPLOYEE BENEFITS SECURITY ADMINISTRATION

Martin A. Brody, M.D., P.C.
d/b/a ONEONTA EYE & LASER CENTER
1 FoxCare Drive, Suite 100
Oneonta, New York 13820

October 10, 2005

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

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Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Gentlemen:

To comply with the alternative reporting and disclosure method provided under Labor Regulations §2520.104-23, this is to inform you of the adoption of a plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The name and address of the Employer maintaining the plans is:

Martin A. Brody, M.D., P.C.
d/b/a Oneonta Eye & Laser Center
1 FoxCare Drive, Suite 100
Oneonta, New York 13820

The Employer's EIN is: 16-1463296

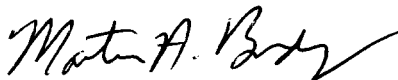
The number of employees participating in each plan is:

<u>Plan Name</u>	<u>Number of Initial Participants</u>
Supplemental Retirement Benefit Plan	2

Please date stamp and return the enclosed copy of this letter. I have enclosed a self-addressed stamped envelope for your convenience.

Very truly yours,

Martin A. Brody, M.D., P.C.



Martin A. Brody, President

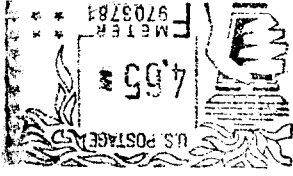
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Counselors At Law
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Estabrook LLP
Since 1889

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P.O. BOX 4976, SYRACUSE, NY 13221-4976

**RETURN RECEIPT
REQUESTED**



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