



underberg & kessler LLP

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U.S. DEPT. OF LABOR
EMPLOYEE BENEFIT DISCLOSURE

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November 7, 2005

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

Re: St. John's Health Care Corporation - Deferred Compensation Plan

Dear Sir or Madam:

Enclosed please find the Reporting and Disclosure Compliance Statement on behalf of our client, St. John's Health Care Corporation, which is filed in compliance with ERISA regulations, Section 2520.104-23. Kindly call the undersigned if you have any questions regarding this matter.

Very truly yours,


Eugene A. Rudzinski

GAR/php
Enclosure

CC: John Toscano
Vice President of Finance
St. John's Home

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ST. JOHN'S HEALTH CARE CORPORATION
REPORTING AND DISCLOSURE COMPLIANCE STATEMENT

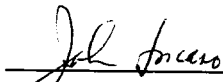

In compliance with Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and the Regulations thereunder, found in Section 2520.104-23, St. John's Health Care Corporation ("St. John's") is filing this Reporting and Disclosure Compliance Statement, and in connection herewith provides the following information:

Employer:	St. John's Health Care Corporation
Address:	150 Highland Avenue Rochester, New York 14620-3099
Employer Identification Number:	16-1469476
Plan Names:	Deferred Compensation Plan
Number of Plans:	One
Number of Employees Participating in Each Plan:	One

St. John's maintains the above-named unfunded Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

St. John's will provide the Plan documents to the Secretary of Labor upon request, as required by Section 104(a)(1) of ERISA.

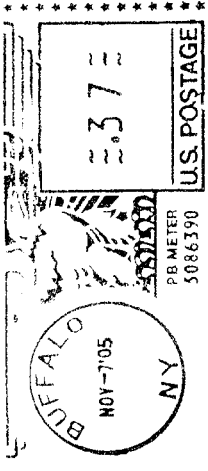
**ST. JOHN'S HEALTH
CARE CORPORATION**
as Plan Administrator

By: 
Title: 



1900 Main Place Tower
Buffalo, NY 14202

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