

SYRACUSE GASTROENTEROLOGICAL ASSOCIATES, P.C.

CNY Medical Center
739 Irving Avenue, Suite 400
Syracuse, N.Y. 13210

CERTIFIED MAIL -RETURN RECEIPT REQUESTED

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

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 plan(s) is:

Syracuse Gastroenterological Associates, P.C.
CNY Medical Center
739 Irving Avenue, Suite 400
Syracuse, N.Y. 13210

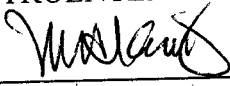
The Employer's EIN is: 16-0989507

The number of employees participating in the plan is:

<u>Plan Name</u>	<u>Number of Initial Participants</u>
Plan of Deferred Compensation for Qualified Employees	5

Very truly yours,

SYRACUSE GASTROENTEROLOGICAL ASSOCIATES, P.C.

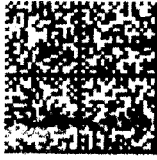
By: 
Mark H. Kasowitz, M.D., President

SYRACUSE GASTROENTEROLOGICAL ASSOCIATES, P.C.
Central New York Medical Center
739 IRVING AVENUE, SUITE 400
SYRACUSE, NEW YORK 13210

CERTIFIED MAIL



7004 0750 0004 3116 3483



02 1M
0004267984
MAILED FROM ZIP CODE 13210
\$ 05.320
JAN 22 2009
IRVING BOWEN

