

Baldwin Law Group, LLP

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Marika M. Ostendorf

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November 7, 2014

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

2014 NOV 10 PM 14
EBSA/PUBLIC CTR

Re: Canton-Potsdam Hospital 457(f) Plan

Dear Sir/Madam:

The employer listed below maintains a 457(f) Plan that is a top hat plan and is subject to the reporting and disclosure requirements of the Employee Retirement Income Security Act ("ERISA"). We are submitting this filing pursuant to 29 CFR 2520.104-23 so that the Plan will have timely satisfied the alternative reporting and disclosure requirements of ERISA.

The information required to be reported by ERISA is as follows:

Employer Name and Address:	Canton-Potsdam Hospital 50 Leroy Street Potsdam, NY 13676
Employer Identification No:	16-1012691
Primary Purpose of the Plan:	The primary purpose of the Plan is to provide deferred compensation pay to a select group of management or highly compensated employees.
Type of Plan:	The Plan constitutes a top hat plan.

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Number of Such Plans Maintained by the Employer:	2
Number of Employees Covered by the 457(b) Plan (previously reported)	18
Number of Employees Covered by the 457(f) Plan	1

The employer agrees to provide the plan documents to the Secretary upon request as required by Section 104(a)(1) of ERISA.

If we can provide you with any additional information, please do not hesitate to contact me.

Very truly yours,



Marika M. Ostendorf

MMO/kd

cc: Dr. Darlene Lewis
Mr. Alexander Yaffe

23604

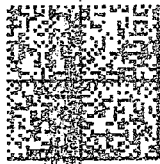
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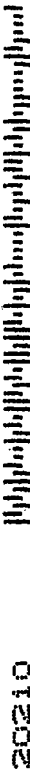


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