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July 26, 2016

Department of Labor  
Employee Benefits Security Administration  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, D.C. 20210

2016 AUG -9 PM 12:54

**Re: Top Hat Plan Declaration for the Oswego Health 457(b) Plan (the "Plan")**

Dear Sir or Madam:

15-0532220

Please be advised that Oswego Hospital, being the Plan Administrator of the Plan, does hereby declare that the Plan is an eligible deferred compensation plan which is maintained primarily for the purpose of providing deferred compensation for a select group of management employee and physicians.

If you have any further questions, please contact the undersigned at (315) 349-5519.

PLAN ADMINISTRATOR

By: Eric T. Campbell  
Eric T. Campbell, Authorized Representative



OSWEGO, N.Y. 13126-2588

ADDRESS SERVICE REQUESTED

SYRACUSE  
NY 130  
29 JUL '16  
PM 2:1



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SYRACUSE, NY 13201  
ZIP 13126 \$ 000.46<sup>5</sup>  
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