

2520042394551

December 18, 1998

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

Re: Top-Hat Plan Filing

Dear Sir or Madam:

On December 18, 1997, a deferred compensation agreement was entered into by Huntington Family Centers, Inc. and Beverley Kelly (the "Agreement"). Set forth below is a top-hat plan filing for this Agreement in accordance with the procedures described in 29 C.F.R. § 2520.104-23:

1. Name and Address of Employer --  
Huntington Family Centers Inc.  
405 Gifford Street  
Syracuse, New York 13204
2. Employer Identification Number--  
15-0532198
3. Employer Statement -- Huntington Family Centers Inc. maintains the Agreement primarily for the purpose of providing deferred compensation for a management or highly compensated employee.
4. Number of Top-Hat Pension Plans and the Number of Employees in Each -- The Agreement covers one employee. Huntington Family Centers Inc. presently has no other top-hat pension plans.

If you need any additional information, please contact me.

Sincerely,

HUNTINGTON FAMILY CENTERS, INC.

By: James P. Cottrell

**DB&B**

DERMODY, BURKE & BROWN  
Certified Public Accountants, P.C.  
1120 Corporate Drive, Auburn, NY 13021-1634

**CERTIFIED**

Z 312 867 420

**MAIL**

TOP HAT PLAN EXEMPTION  
PENSION AND WELFARE BENEFITS ADMINISTRATION  
ROOM N-5644  
US DEPARTMENT OF LABOR  
200 CONSTITUTION AVE NW  
WASHINGTON DC 20210

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