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August 16, 1999

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Ave., NW
Washington, DC 20210

RE: Filing of Top Hat Plan Exemption

Dear Sir/Madam:

Because of changes in our personnel during the past 18 months, we are not able to confirm whether the enclosed was mailed to your office on the December 1, 1997. Accordingly, I am sending this original to insure it is on file.

Sincerely,



Ruben P. Cowart
President and CEO

Enclosure:

c.c. Tim Conan, Esq.,
c.c. Raymond D'Agostino, Esq.

SCHC

S.C.H.C. COMPANIES, INC.

December 1, 1997

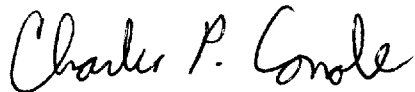
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

RE: Top Hat Plan Exemption

Dear Sir/Madam:

Pursuant to DOL regulation Section 2520.104-23, SCHC Companies, Inc. is filing the attached deferred compensation plan statement with your office.

Very truly yours,



Mr. Charles P. Conole, Chairman
SCHC Board of Directors

CPC/pw

Encl.

**Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210**

DOL. REG. SECTION 2520.104-23 STATEMENT

Employer: SCHC Companies, Inc.
819 South Salina Street
Syracuse, NY 13203
EIN # 22-2943771

The employer maintains a Plan primarily for the purpose of providing deferred compensation for a select group of management employees. The employer maintains one such Plan, with one employee in the Plan.

SCHC
S.C.H.C. COMPANIES, INC.
819 South Salina Street
Syracuse, New York 13202

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AUTO #20210

