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U.S. DEPT. OF LABOR
EWSA/PUBLIC DISCLOSURE
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November 27, 2000

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: Excess Benefit Plan of
Market Street Trust Company

Dear Sir/Madam:

Pursuant to the provisions of the Department of Labor Regulations at 29 C.F.R. Section 2520.104-23, you are hereby notified that the employer named in item (1) below maintains a plan (as identified in item (2) below) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Item (3) below sets forth the approximate number of employees in said plan as of the date of this letter.

Item (1): Market Street Trust Company (EIN 16-1305626)
80 East Market Street, Suite 304
Corning, NY 14830

Item (2): Excess Benefit Plan of Market Street Trust Company,
PIN 004.

Item (3): 2

Kindly acknowledge receipt of this filing by signing and returning to the sender the copy of this letter enclosed

herewith for such acknowledgment purposes. A stamped, self-addressed envelope is also enclosed for your convenience.

Sincerely,

A handwritten signature in black ink, appearing to read "Jonathan E. R.", with a long horizontal flourish extending to the right.

Counsel for the Plan
Administrator

cc: Ms. Marianne Young

