

**ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT**

**STEWART'S SHOPS CORP.**

**FOR NON-QUALIFIED DEFERRED COMPENSATION PLANS FOR A SELECT  
GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES**

To the Secretary of Labor:

2520153420080

In compliance with the alternative reporting and disclosure requirement under Title I, Part 1 of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees ("Top Hat Plans"), as set forth in Department of Labor Regulation 29 C.F.R. §2520.104-23 (the "Regulation"), the following information is provided by the undersigned employer (the "Employer"):

Name and Address of Employer: Stewart's Shops Corp.  
2907 Route 9  
Ballston Spa, NY 12020

Employer Identification Number: 14-1323607

The Employer maintains two (2) Top Hat Plans in addition to any other Top Hat Plans identified in any alternative reporting and disclosure statements previously filed by the Employer pursuant to the Regulation. The Top Hat Plans covered by this statement are:

Names of Plans: Equity Based Nonqualified Deferred Compensation Plan  
ESOP Benefit Restoration Plan

Dates of Plans: Equity Based Nonqualified Deferred Compensation Plan  
- July 1, 2006  
ESOP Benefit Restoration Plan  
- March 30, 2015

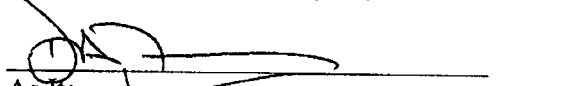
Number of Participants in Plans: Equity Based Nonqualified Deferred Compensation Plan  
- Four  
ESOP Benefit Restoration Plan  
- Five

This Statement is dated: September 10, 2015

STEWART'S SHOPS CORP.

By:

As Its:

  
Asst. Treasurer

Representing Management Exclusively in Workplace Law and Related Litigation

**Jackson Lewis**  
Attorneys at Law

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ALBANY, NY	GREENVILLE, SC	MONMOUTH COUNTY, NJ	RALEIGH, NC
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GRAND RAPIDS, MI			

\*through an affiliation with Jackson Lewis P.C., a Law Corporation

October 19, 2015

U.S. Department of Labor  
Employee Benefits Security Administration  
Top Hat Plan Exemption  
200 Constitution Avenue, NW  
N-1515  
Washington, DC 20210

Re: Filer - Stewart's Shops Corp. (EIN: 14-1323607)  
Equity Based Nonqualified Deferred Compensation Plan  
ESOP Benefit Restoration Plan

To Whom It May Concern:

We have enclosed for filing in regard to the above referenced top hat plan, an alternative reporting and disclosure statement in compliance with 29 C.F.R. Section 2520.104-23.

For your information, the Filer is concurrently making a filing under the Delinquent Filer Voluntary Compliance (DFVC) Program under which Stewart Shops Corp. is seeking relief from the late filing of the enclosure.

Please acknowledge receipt of this letter date stamping the enclosed duplicate copy of this letter and returning it in the envelope provided (no postage is necessary).

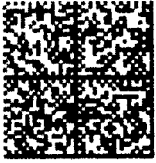
Sincerely,

JACKSON LEWIS P.C.

By:   
Daniel O'Neil

DO/mcc  
Enclosures

UNITED STATES POSTAGE  
PITNEY BOWES  
02 1P  
\$ 001.200  
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