

ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT
FOR UNFUNDED NONQUALIFIED DEFERRED COMPENSATION PLANS
FOR CERTAIN SELECTED EMPLOYEES

To: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Dept of Labor
200 Constitution Ave., N.W.
Washington, D.C. 20210

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Sec.2520.104-23, the following information is provided by the undersigned employer.

Name and address of employer: Alcas Corporation
1116 East State St
Olean, NY 14760
Employer identification number: 16-0730167

Alcas Corporation maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

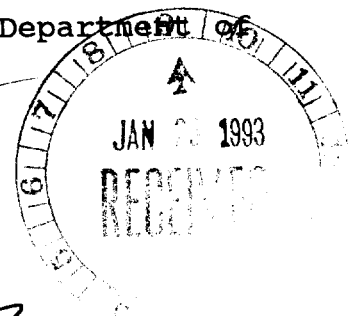
Number of Plans and Participants in Each Plan:

1 Plan covering 5 employees

Plan documents are available upon the request of the Department of Labor.

Dated DECEMBER 30, 1992

281452



Alcas Corporation

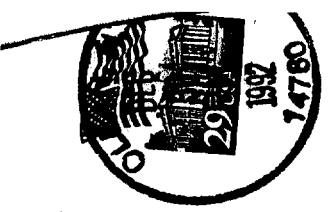
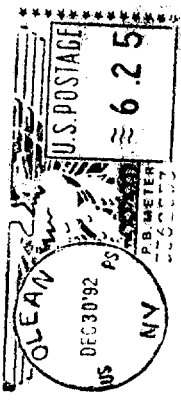
By Robert R. Young
Plan Administrator

This filing is made under the Department of Labor grace period/amnesty program that runs until December 31, 1992. Enclosed is a check for \$1,000 for this voluntary filing.

INVOICE #	INVOICE DATE	AMOUNT	DISCOUNT	VOUCHER #	NET AMOUNT
	12/30/92	\$1000.00			\$1000.00
	Top Hat Plan	(Pension)			
TOTALS ▲					

Olean, New York 14760

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**RETURN RECEIPT
REQUESTED**