

2520032542994

March 26, 1993

PERSONAL, PRIVATE AND CONFIDENTIAL

Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D.C. 20013-5212

RE: Deferred Compensation Reporting
and Disclosure Compliance Statement

Gentlemen:

Pursuant to the requirements of ERISA Regulation § 2520.104-23, we submit the following statement in compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA for unfunded pension plans maintained for a select group of management or highly compensated employees.

1. Name and Address of Employer:

Pine Belt Telephone Company, Inc.
P. O. Box 278
Arlington, AL 36722

2. Employer Identification Number: 63-0396721

3. Declaration: Pine Belt Telephone Company, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees.

4. Number of Plans Maintained by Employer: Pine Belt Telephone Company, Inc. maintains one (1) plan of deferred compensation covering one (1) employee.

Very truly yours,

PINE BELT TELEPHONE COMPANY, INC.



James D. Nettles, M.D.
President

LSR/ks

LSR42603.LKS

SIROTE & PERMUTT

A PROFESSIONAL CORPORATION

2222 ARLINGTON AVENUE SOUTH

REPLY TO

POST OFFICE BOX 55727

BIRMINGHAM, ALABAMA 35255-5727

TELEPHONE (205) 933-7111

TELECOPIER (205) 930-5301

HUNTSVILLE, ALABAMA 35801-4841 205/536-1711
200 CLINTON AVENUE, N.W.

MOBILE, ALABAMA 36602-3918 205/432-1671
ONE ST. LOUIS CENTRE - SUITE 1000

MONTGOMERY, ALABAMA 36104-3542 205/263-1022
ONE COMMERCE STREET - SUITE 600

TUSCALOOSA, ALABAMA 35401-584 205/752-2089
550 GREENSBORO AVENUE, SUITE 300

WRITER'S DIRECT DIAL NUMBER:

(205) 930-5123

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JAMES S. ROBERTS, JR.
BRADLEY J. SKLAR
ANTHONY C. WILLOUGHBY
THOMAS G. TUTTEN, JR.
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W. McCOLLUM HALCOMB
C. RANDAL JOHNSON
JEFFREY H. WERTHEIM
DONNA K. BOWLING
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WILLIAM TODD CARLISLE

MAYER U. NEWFIELD
OF COUNSEL IN BIRMINGHAM

FRANCES HEIDT
OF COUNSEL IN BIRMINGHAM

PROF. JOSEPH W. BLACKBURN
SCHOLAR IN RESIDENCE

WILLIAM G. WEST, JR.
1922-1975

March 26, 1993

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D.C. 20013-5212

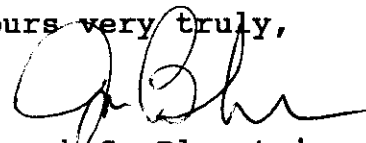
RE: Pine Belt Telephone Company, Inc.
Deferred Compensation Reporting and
Disclosure Compliance Statement
Our File No.: 32335-A

Gentlemen:

In accordance with ERISA Regulation § 2510.3-2(b), enclosed you will find the Deferred Compensation Reporting and Disclosure Compliance Statement for Pine Belt Telephone Company, Inc.

If you should you have any questions, please do not hesitate to contact me at the number noted above.

Yours very truly,



Joseph S. Bluestein
FOR THE FIRM

JSB/LSR/ks
Enclosure

cc: Pine Belt Telephone Company, Inc.
Webster J. Manderson, Jr., CPA
C/M# 6196/003