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March 6, 2002

WRITER'S DIRECT NUMBER: (317) 236-5881  
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**VIA CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

**2520032903065**

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

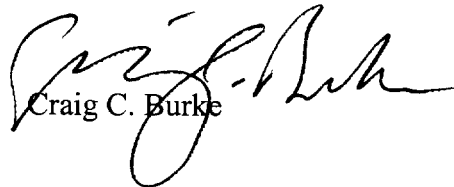
Dear Sir or Madam:

Rochester Telephone Company, Inc. maintains two non-qualified deferred compensation plans for the benefit of a select group of management or highly compensated employees. Enclosed is the statement required by 29 C.F.R. Section 2520.104-23.

If you have any questions concerning the plans, please do not hesitate to call or write.

Very truly yours,

ICE MILLER

  
Craig C. Burke

CCB/TAS  
Enclosure

Cc: Ronald A. Smith (with enclosure)  
Alan B. Terrell (with enclosure)  
Ted A. Waggoner (with enclosure)

953999.1

**DEPARTMENT OF LABOR FILING FOR UNFUNDED DEFERRED  
COMPENSATION PLAN MAINTAINED FOR A SELECT GROUP OF  
MANAGEMENT AND HIGHLY COMPENSATED EMPLOYEES**

Name and Address of Employer: Rochester Telephone Company, Inc.  
117 West 8<sup>th</sup> Street  
Rochester, IN 46975

Employer Identification Number: 35-0619275

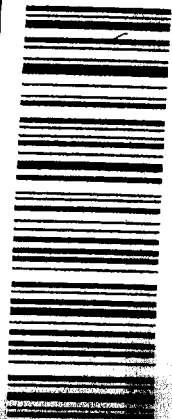
Required Statement:

Rochester Telephone Company, Inc. ("Company") maintains a 2001 Performance Unit Agreement ("2001 Plan") and a 1990 Performance Unit Plan ("1990 Plan") each of which are non-qualified, unfunded plans maintained solely for the purpose of providing deferred compensation to a select group of its management and highly compensated employees. The 2001 Plan was adopted in December 2001 and the 1990 Plan was established in 1990. Benefits under the Plans are paid from the general assets of the Company, which assets are subject to the claims of the Company's general creditors in the event of the Company's insolvency. The Plans currently cover one (1) employee of the Company. The Plans are the only non-qualified deferred compensation plans maintained by the Company for management or highly compensated employees. The Company shall provide a copy of the Plans upon request.

This letter is filed in accordance with 29 CFR 2520.104-23 for the alternative method of compliance with Part 1 of Title I of ERISA.

PLACE STICKER AT TOP OF ENVELOPE  
TO THE RIGHT OF RETURN ADDRESS  
ALONG DOTTED LINE

**CERTIFIED MAIL**



7000 1670 0004 6426 6539

18/17

**First Class Mail**  
**First Class Mail**

**ICEMILLER**<sup>SM</sup>  
LEGAL & BUSINESS ADVISORS

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

CCB

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