



**Dunkirk
and Fredonia**
Telephone Company
Incorporated 1898

40 Temple Street · P.O. Box 209 · Fredonia, NY 14063-0209
Telephone: (716) 673-3031

January 14, 1991

2520040152457

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Gentlemen:

In accordance with 29 C.F.R. § 2520.104-23, the following information is provided regarding the Dunkirk and Fredonia Telephone Company Plan of Deferred Compensation for Specified Management Employees.

Employer's name and address:
Dunkirk and Fredonia Telephone Company
40 Temple Street
P.O. Box 209
Fredonia, New York 14063-0209

Employer's Identification number:
16-0414380

Declaration:
Dunkirk and Fredonia Telephone Company maintains the Dunkirk and Fredonia Telephone Company Plan of Deferred Compensation for Specified Management primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.


Number of Plans: One

Number of Employees in Plan: Three

If you have any questions regarding this statement, please contact me at the address above.

Very truly yours,

DUNKIRK AND FREDONIA
TELEPHONE COMPANY

By: 
Robert A. Maytum
President