



COMPENSATION CONSULTANTS, INC.

615 PIIKOI STREET • SUITE 203 • HONOLULU, HAWAII 96814
TELEPHONE (808) 521-9835 • FAX (808) 524-0032

December 3, 1992

2520032033248

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

RE: Pacific Telecommunications Council Salary Deferral Plan

Purpose: Statement for the alternative method of compliance with the reporting and disclosure requirement of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans.

This is to certify that the following employer maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees which benefits three employees.

PACIFIC TELECOMMUNICATIONS COUNCIL
1110 UNIVERSITY AVENUE, SUITE 308
HONOLULU, HI 96826
EIN: 99-0200235

