



2520040155197

Delhi Telephone Company

107 Main Street, P.O. Box 271
Delhi, New York 13753
(607) 746-2111

February 9, 1996

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

Gentlemen;

Pursuant to DOL Reg 2520.104-23, this is to inform you that the employer listed below maintains a plan primarily for the purpose of providing defined compensation for a select group of management or highly compensated employees. The plan was adopted initially on December 8, 1994.

Employer: Delhi Telephone Company
107 Main St. PO Box 271
Delhi, NY 13753
Employer EIN: 15-0287340
Number of Plans: 1
Number of Employees Covered: 2

If you have any questions covering this filing, please contact the undersigned.

Very truly yours,

Curtis W. Barker
Vice President/General Manager