

DEPARTMENT OF LABOR FILING

Office of Employee Benefits Survey
Labor - Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

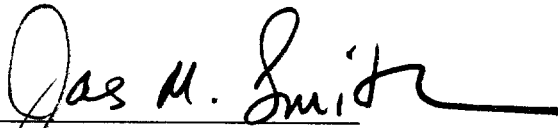
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RE: EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974 29 CFR PART 2520

Gentlemen:

In accordance with the "Alternative method of Compliance for pension plans for certain selected employees, (Section 2520-104-23), please be advised that CompTel, located at 1140 Connecticut Avenue, Suite 220, Washington, D.C. 20036, identified by Tax identification number 52-1293594 maintains one "457" plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees who presently number four.

Very truly yours,



James Smith
President