

February 18, 2005

Top Hat Plan Exemption  
 Pension and Welfare Benefits Administration  
 Room N-1513  
 U.S. Department of Labor  
 200 Constitution Avenue NW.  
 Washington, DC 20210

Dear Sir or Madame:

This statement is filed under DOL Regulations § 2520.104-23.

Employer: Communication Service for the Deaf

Address: 102 North Krohn Place  
 Sioux Falls, South Dakota 57103

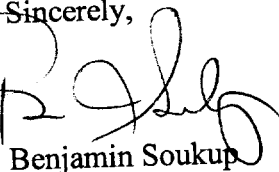
Employer ID  
 Number: 46-0332149

Effective January 1, 2005, the Employer adopted the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan	Number of Participants
Capital Accumulation Account Plan	<u>1</u>

The Employer will provide plan documents to the Secretary of Labor on request.

Sincerely,



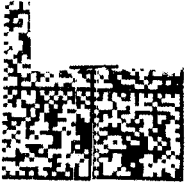
Benjamin Soukup  
 President and Chief Executive Officer



**CSF**

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Top Hat Plan Exemption  
Pension + welfare Benefits =  
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US Dept of Labor  
200 Constitution Ave. NW  
Washington, DC 20210

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