

2520052092642

July 23, 1999

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

Re: U.S. Telephone Association
1401 H Street, NW, Suite 600
Washington, DC 20005-2164
EIN: 53-0159345

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Dear Sir or Madam:

This statement is meant to comply with the requirements of 29 C.F.R.2520.104-23, alternative method of compliance for pension plans for certain selected employees.

The above employer maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The following is additional information on the plan:

Name of Plan:	Retirement Plan
Date Plan Adopted:	March 1, 1998
Effective Date:	March 1, 1998
Number of Participants:	1

Signed: Mary Halen

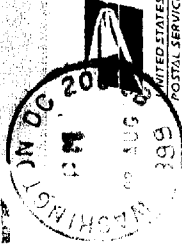
Plan Administrator: Mary Halen

Title: VP-ADMINISTRATION
U.S. Telephone Association

CERTIFIED

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