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July 11, 2001

CERTIFIED MAIL - RETURN
RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644, U. S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210-0002

Gentlemen:

Pursuant to Reg. §2520.104-23, the following corporation hereby declares that as an employer it maintains the following unfunded employee benefit plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains two (2) such plans, including this plan.

Corporation: **Northern Arkansas Telephone Company, Inc.**
301 East Main Street
Flippin, AR 72634

Employer Identification Number: **71-0248342**

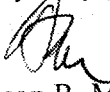
Plan: **Northern Arkansas Telephone Company, Inc.**
Supplemental Retirement & Benefit Plan Number Two
(For Steven G. Sanders and Steven G. Sanders, Jr.)

Effective Date: **May 30, 2001**

Number of Current Participants: **Two (2)**

The above plan is maintained pursuant to a written plan document, which will be provided to the Secretary of Labor or his delegate on request as required by §104(a)(1) of the Employee Retirement Income Security Act of 1974.

Very truly yours,


Alson R. Martin

ARM/mae

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