



7840 Morgan County Hwy.
P.O. Box 119
Sunbright, TN 37872

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F. L. Terry
MANAGER

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PRESIDENT

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VICE PRESIDENT

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Jerry D. Burchfield

Jan Byrd

D.H. Campbell

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Sheilva Jo Jones

Joe Alvin Sexton

James E. Terry

October 12, 1999

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20510

Dear Madam or Sir:

Pursuant to DOL regulation 29 CFR Sub Section 2520.104-23, this is a declaration that Highland Telephone Cooperative maintains the Highland Telephone Cooperative Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. One employee is eligible for the plan.

Highland Telephone Cooperative's address is:
P. O. Box 119
Sunbright, TN 37872-0119

Highland Telephone Cooperative's employer identification number is:
62-0549541

Please contact the undersigned if any additional documentation is desired.

Yours truly,


HIGHLAND TELEPHONE COOPERATIVE, INC.

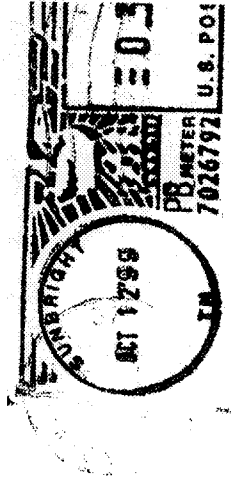

F. L. Terry, Manager

FLT/slh
cc: Marty Stewart, NTCA

99 OCT 20 AM 10:53

Highland Telephone Cooperative

 Technology For You
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