

Duane B. Helm
Vice President
Compensation

SBC Communications Inc.
175 E. Houston Street
Room 3-H-60
San Antonio, Texas 78205
Phone: 210 351-2420
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U.S. DEPT. OF LABOR
05 SEP 28 PM 2:35



September 15, 2005

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

To Whom It May Concern:

Re: Notice Under DOL Regulation Section 2520.104-23

This notice is being filed pursuant to Department of Labor Regulation Section 2520.104-23. Effective January 1, 2005, SBC Communications Inc. created and is maintaining two unfunded plans for the purpose of providing deferred compensation for a select group of management or highly compensated employees. For 2005, there are 1,020 participants in one plan and 186 participants in the other plan.

The name and address of the Employer is:

SBC Communications Inc.
175 East Houston Street, Room 3-H-60
San Antonio, Texas 78205

The Employer's Employer Identification Number is: 43-1301883.

Sincerely,

A handwritten signature in black ink that reads "Duane B. Helm".

Duane B. Helm,
Vice President-Compensation

SBC Communications Inc.
175 E. Houston Street
San Antonio, Texas 78205



RETURN SERVICE
REQUESTED

03/20/05 AUSTIN TX



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\$ 00.352
MAILED FROM ZIP CODE 78758

PRE-SORTED
FIRST CLASS

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