

SHUTTLEWORTH INGERSOLL, P.L.C.
ATTORNEYS AT LAW ESTABLISHED 1854

V.C. SHUTTLEWORTH 1900-1965
T.M. INGERSOLL 1902-1972

MICHAEL O. McDERMOTT
JOHN M. BICKEL
ROBERT D. HOUGHTON
RICHARD S. FRY
RICHARD C. GARBERSON
GARY J. STREIT
CARROLL J. REASONER
STEVEN J. PACE
GLENN L. JOHNSON
ROBERT W. HOKE
THOMAS P. PEPPER

DENNIS J. McMENIMEN
KEVIN H. COLLINS
WILLIAM P. PROWELL
DIANE KUTZKO
MARK L. ZAIGER
DOUGLAS R. OELSCHLAEGER
WESLEY B. HUISINGA
DEAN R. EINCK
LINDA M. KIRSCH
CONSTANCE M. ALT
WILLIAM S. HOCHSTETLER
BRIAN D. BERGSTROM
GILDA L. BOYER

NANCY J. PENNER
KEVIN J. CASTER
THERESA C. DAVIS
SARAH J. GAYER
LAURIE L. DAWLEY
JENNIFER E. RINDEN
PATRICIA HOFFMAN-SIMANEK
MARTY L. ROWLET
JACE T. BISGARD
RYAN N. CARTER
HEATHER L. FLEMING
CARRIE L. LA SEUR

REGISTERED PATENT LAWYERS
JAMES C. NEMMERS
GLENN L. JOHNSON
ROBERT W. HOKE
RYAN N. CARTER
COUNSEL
JENNA M. WISCHMEYER
OF COUNSEL
THOMAS M. COLLINS
WILLIAM R. SHUTTLEWORTH
JAMES C. NEMMERS

December 8, 2005

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

RE: Webster-Calhoun Cooperative Telephone Association
EIN: 42-0736432
Our File: 18335,1

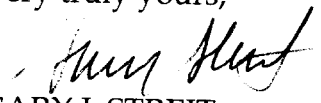
05 DEC 20 PM 12:08

Dear Sir or Madam:

On behalf of Webster-Calhoun Cooperative Telephone Association, we are filing the Top-Hat Plan exemption statement required under the Department of Labor Regulation § 2520.104-23. Please place on file.

The employer believes that it made the requisite Top-Hat filing at the time of the original adoption of the Plan, but it does not have a record that such a filing was made. That is the reason for the enclosed filing.

Very truly yours,


GARY J. STREIT

GJS:jai
Enclosure
cc: Thomas C. Wynia

Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Ave., NW
Washington DC 20210

Employer Name: Webster-Calhoun Cooperative Telephone Association
Address: 1004 Market Street
PO Box 475
Gowrie, IA 50543-0475

Employer EIN: 42-0736432

Name of Plan: Executive Salary Continuation Agreement

The Plan is maintained for select management or highly compensated employees.

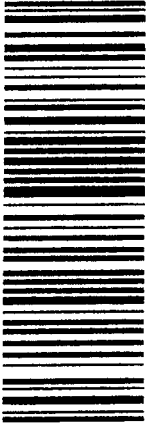
Number of Plans: One (1)

Number of Employees in Plan: One (1)

SHUTTLEWORTH & INGERSOLL, P.L.C.
ATTORNEYS AT LAW
115 THIRD STREET S.E.
MAILING ADDRESS P.O. BOX 2107
CEDAR RAPIDS, IOWA 52406-2107

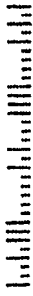
RETURN RECEIPT

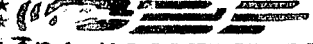
CERTIFIED MAIL™



7002 2030 0007 9123 1708

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



★  ★
1291 U.S. POSTAGE PB 2233331 ★
7445 \$04.42⁰ DEC 08 05 ★
9156 FROM ZIP CODE 52401 ★