

November 07, 2006

Via Certified Mail – Return Receipt Requested

Top Hat Plan Exemption
 Employee Benefits Security Administration, Room N-1513
 U.S. Department of Labor
 200 Constitution Avenue N.W.
 Washington, D.C. 20210

06 NOV 13 PM 1:24
 RECEIVED
 U.S. DEPARTMENT OF LABOR

Re: Notice of Top Hat Plan – Raycom Media Supplemental Savings Plan

Dear Secretary:

Pursuant to Department of Labor Regulation Section 2520.104-23, I am providing on behalf of our client, Raycom Media, Inc. (“Raycom”), the required information with respect to its adoption of a new top hat plan, entitled the “Raycom Media Supplemental Savings Plan” (the “Plan”). The Plan was approved by the Board of Directors of Raycom on October 26, 2006.

The sponsor of the Plan is Raycom, having a principal place of business at RSA Tower, 20th Floor, 201 Monroe Street, Montgomery, AL 36104. Raycom’s employer identification number is 04-3314494. Though the Plan permits Raycom to allow outside directors to participate in the Plan some time in the future, directors currently are not allowed to participate, and Raycom maintains the Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees currently participating in the Plan is 3, though there are 19 that have made deferral elections, but the deferrals from compensation have not yet occurred. Deferral election forms for 2007 have been distributed, which should generate additional Plan participation.

In addition to the Plan, Raycom maintains one other top hat plan, entitled “The Liberty Corporation Supplemental Executive Savings Plan (the “Liberty Plan”). Raycom became the successor sponsor to the Liberty Plan due to an acquisition that occurred in 2006. The Liberty Plan was frozen, as of December 31, 2004, in order to grandfather said plan under Section 409A of the Internal Revenue Code, so there are no contributions being made to the plan. The current number of employees with account balances under the Liberty Plan is 16.

Of course, Raycom will provide copies of the plan documents to the Department of Labor upon the DOL's request. Should you have any questions or need any additional information, do not hesitate to contact me.

Very truly yours,



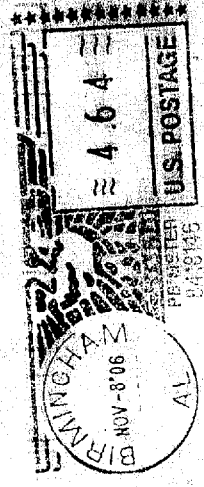
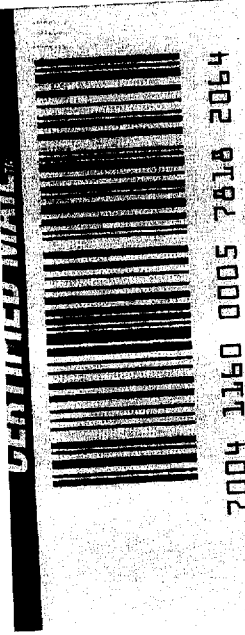
Elizabeth G. Beube

cc: Mr. Clyde Baucom
 Mrs. Dianne Wilson

**MAYNARD COOPER
& GALE PC**

ATTORNEYS AT LAW

1901 SIXTH AVENUE NORTH
2400 AmsOUTH/HARBERT PLAZA
BIRMINGHAM, ALABAMA 35203-2618



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