



012 E. Third Street • PO Box 330 • Remsen, IA 51050 • Phone 712-786-1181 • Fax 712-786-2400

February 27, 2007

Top Hat Plan Exemption
Pension and Welfare Benefits Administration

U.S. Department of Labor
Room N-1513, 200 Constitution Ave. NW
Washington, D.C. 20210
RE: STATEMENT Per D.O.L. Reg. 2520.104-23

This is to inform you that West Iowa Telephone Company, as employer, maintains several plans primarily for the purpose of providing deferred compensation for a select group of management employees, under which benefits are paid as needed solely from the general assets of the corporation.

Employer:

WEST IOWA TELEPHONE COMPANY

P. O. BOX 330
12 E. 3rd Street
REMSEN, IA 51050

Employer EIN: 42-0593340

Number of such plans: 1

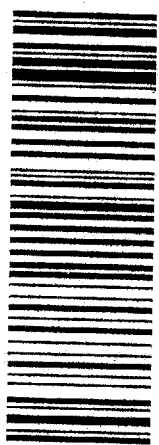
Number of Employees Covered by each Plan: one

BY: Wm. H. Daubendick II
Wm. H. Daubendick II
Board Secretary

cc: Kent Vriezelaar, Attorney

07 MAR 20 AM 9:43

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