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January 9, 2009

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

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RE: Top Hat Plan Exemption

Dear Secretary:

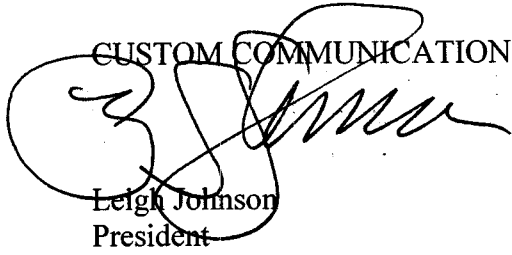
The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non-Qualified Top Hat Plans under Part 1 of Title I of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Custom Communications, Inc.
2. Employer Address: 1661 Greenview Drive SW, Rochester, MN 55902
3. Employer EIN: 41-0944400
4. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: One.
6. Number of Employees in each Plan: One.

The Employer will provide plan documents to the Secretary upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

CUSTOM COMMUNICATIONS, INC.



Leigh Johnson  
President

**CERTIFIED MAIL™**



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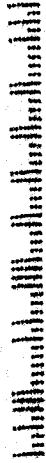
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