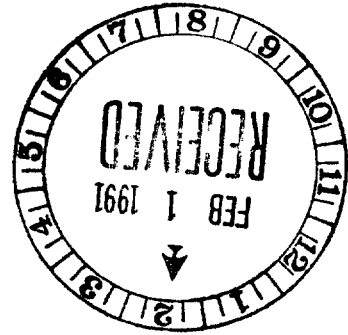


**South Arkansas Telephone Company**

January 18, 1991



Office of Employee Benefit Security  
Labor-Management Services Administration  
U.S. Department of Labor  
Washington DC 20216

Dear Sirs:

A Plan primarily for the purpose of providing retirement compensation benefits for a select group of management or highly compensated employees is maintained by South Arkansas Telephone Company, whose address is P O Box 778, Hampton, Arkansas 71744, and whose employer identification number is 71-0357308. The number of such plans is two and there is one person in each plan.

The statement is filed with you under the provisions of 29 CFR Section 2570.104-23.

Sincerely,

  
David L. Wells