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December 31, 2012

ERISA/PUBLIC DISCLOSURE

2013 JAN -8 PM 2:30

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Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

Re: Director Pay Plan

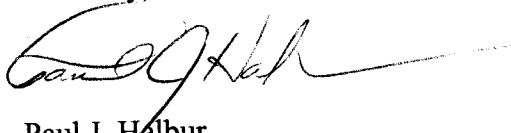
Dear Secretary:

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 1 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

- 1. Employer Name: ComoreTel Holdings Ltd.
- 2. Employer Address: 11016 Mockingbird Drive, Suite 103, Omaha, Nebraska 68137
- 3. Employer EIN: 47-0838768
- 4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and members of the board of directors who may or may not be employees.
- 5. Number of Plans: 1
- 6. Number of Employees in each Plan(s): 3

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

Sincerely,



Paul J. Halbur  
FOR THE FIRM

*Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code, or (ii) promoting, marketing or recommending to another party any matters addressed herein.*

