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December 5, 1995

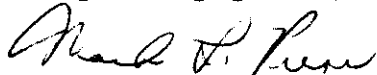
Top-Hat Plan Exemption  
Pension and Welfare Benefits  
Administration, Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Re: Local 1101 Section 457 Deferred Compensation Plan

Dear Sirs:

Please be advised that the above-referenced top-hat deferred compensation plan was adopted on October 18, 1995. The plan sponsor is Local 1101, Communications Workers of America, AFL-CIO, employer identification number 13-1948652. The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This is the only such plan maintained by the employer and it covers two employees at the present time.

Very truly yours,



MARK L. PRESS

MLP/mmp  
Encls.