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U.S. DEPARTMENT OF LABOR  
OFFICE OF EMPLOYEE BENEFITS SECURITY ADMINISTRATION  
WASHINGTON, D.C. 20210

Home Telephone Company, Inc.  
P.O. Box 8  
Galva, KS 67443  
EIN: 48-0569412

CERTIFIED MAIL

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Suite N-1513  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

Dear Sir:

The above Employer has adopted Phantom Share Agreements with four participants, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

This letter is provided in order to comply with Labor Reg. 2520.104-23.

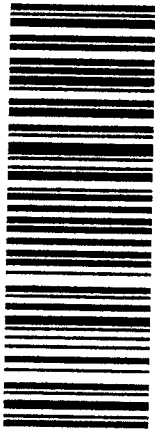
Yours truly,



President

HOME TELEPHONE CO., INC.  
PO BOX 8  
GALVA KS 67443

PLACE STICKER AT TOP OF ENVELOPE TO  
OF THE RETURN ADDRESS FOLD AT DOTTED LINE  
**CERTIFIED MAIL™**

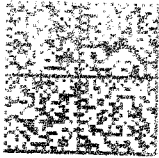


7011 1570 0000 4981 4350

**RETURN RECEIPT  
REQUESTED**

TOP HAT PLAN EXEMPTION  
EMPLOYEE BENEFITS SECURITY  
ADMINISTRATION  
SUITE N-1513  
U.S. DEPARTMENT OF LABOR  
200 CONSTITUTION AVENUE N.W.  
WASHINGTON DC 20210

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