

Twin Valley Telephone, Inc.  
22 W. Spruce  
Miltonvale, KS 67466  
EIN: 48-0580980

2014 JUN -2 10 11 AM  
TBA/PUS/JC

CERTIFIED MAIL

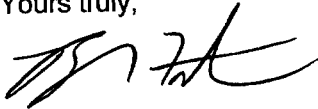
Top Hat Plan Exemption  
Employee Benefits Security Administration  
Suite N-1513  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

Dear Sir:

The above Employer has adopted Phantom Stock Incentive Agreements with two 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,



Benjamin M. Foster  
Chief Executive Officer

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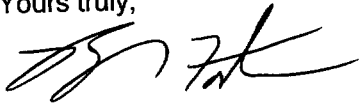
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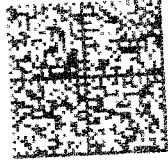


TWIN VALLEY  
telephone

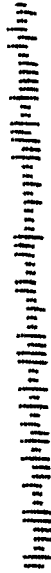
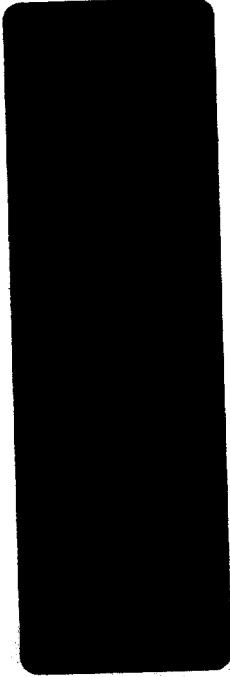
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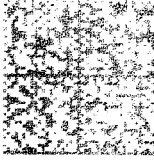


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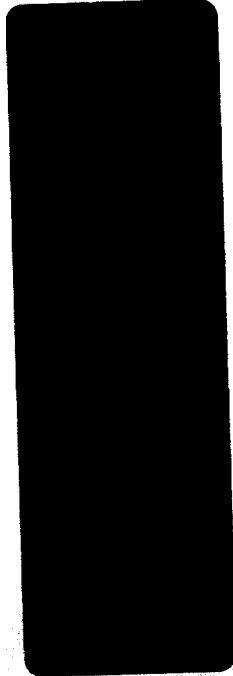
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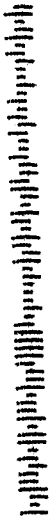
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