

10802 Executive Center Drive  
Benton Building, Suite 300  
Little Rock, AR 72211



**VIA CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

2520150936309

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

Re: Alternative Method of Compliance with Reporting and Disclosure Requirement

Dear Sir or Madam:

On behalf of Communications Sales & Leasing, Inc. (the "Company") I am filing this statement under Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and the regulations thereunder found at C.F.R. § 2520.104-23. I understand that this filing satisfies the reporting and disclosure requirements of Part 1 of Title I of ERISA with respect to the Plan identified herein.

Name and Address of Employer: Communications Sales & Leasing, Inc.  
10802 Executive Center Drive  
Benton Building Suite 300  
Little Rock, Arkansas 72211

Employer Identification Number: 46-5230630

Name of the Plan Subject to this Filing: Communications Sales & Leasing, Inc. Deferred Compensation Plan

Number of Plans Subject to this Filing: 1

Number of Employees in this Top Hat Plan: 4

The Company's Top Hat Plan is maintained for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the Top Hat Plan are paid as needed solely from the general assets of the Company. Upon request, we will provide you with a copy of the Top Hat Plan document, as required by ERISA Section 104(a)(1).

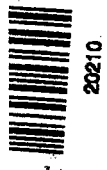
Please contact the undersigned if you have any questions or require additional information.

Sincerely,

A handwritten signature in black ink that reads "Ragsdale".

Jennifer Ragsdale  
Vice President of Human Resources

Kingsale  
CS&L, Inc  
10802 Executive Drive #300  
Little Rock, AR  
72211



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