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Police and Fire Federal Credit Union
901 Arch Street
Philadelphia, PA 19107-2495

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

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Re: Police and Fire Federal Credit Union
"Top Hat Plan"

Gentlemen:

In compliance with the requirements of Department of Labor Regulation Section 2520.104-23, we file herewith the statement contained herein regarding the employer's unfunded plan which provides supplemental pension benefits to a select group of management or highly compensated employees of this employer, as an alternative method of complying with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974.

Employer's Name: Police and Fire Federal Credit Union

Employer's Address: 901 Arch Street
Philadelphia, PA 19107-2495

Employer's Identification Number (EIN): 23-1343988

Declaration: This employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans:

This employer has five supplemental executive retirement plans covering a select group of management or highly compensated employees of this employer.

Number of Employees Covered:

The aforementioned plans currently cover five employees.

Very truly yours,

Police and Fire Federal Credit Union

Date

3-21-94

By:



Anthony La Rosa, President

LAW OFFICES

DILWORTH, PAXSON, KALISH & KAUFFMAN

3200 MELLON BANK CENTER

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(609) 484-8300

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(609) 854-5150

DIRECT DIAL NUMBER:

(215) 575-7062

Richard M. Segal, Esquire

April 6, 1994

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

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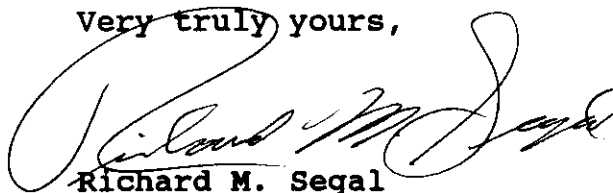
**Re: Police and Fire Federal Credit Union
"Top Hat Plan"**

Gentlemen:

On behalf of our client, Police and Fire Federal Credit Union, we file herewith the enclosed statement as an alternative method of complying with the reporting and disclosure requirements of Part I of the Employee Retirement Income Security Act of 1974 in compliance with the requirements of the Department of Labor Regulation Section 2520.104-23 with regard to the Company's "top-hat plans" which were adopted on February 3, 1994.

Please advise if you will need any additional information or material in connection with this matter.

Very truly yours,



Richard M. Segal

RMS:jac

Enclosure

CERTIFIED MAIL -

RETURN RECEIPT REQUESTED P 802 092 325