

FIRST SERVICE FEDERAL CREDIT UNION

April 25, 2002

www.firstcu.com

Secretary of Labor

Top-Hat Plan Exemption

Pension and Welfare Benefits Administration

Room N-5644
US Department of Labor
200 Constitution Avenue
Washington, D.C. 20210

2520032901036

Re: First Service Federal Credit Union 457(b) Eligible Deferred Compensation Plan

Dear Secretary:

According to Department of Labor Regulations (Section 2520.1040-23), this letter serves as notice that, with respect to the [First Service Federal Credit Union 457(b) Eligible Deferred Compensation], the undersigned intends to use the alternative single filing form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (ERISA), which alternative form of compliance is provided in the regulations.

We are providing the following information according to Regulation Section 2520.104-23(b):

1. Name and Address of Employer: First Service Federal Credit Union, 100 Main Street, Groveport, Ohio 43125
2. Employer's Employer Identification Number: 31-4419394
3. The employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer hereby states that it maintains one Plan primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees and the number of employees in the Plan is as follows:
 - a. Name of Plan and Number of Employees: [First Service Federal Credit Union 457(b) Eligible Deferred Compensation Plan: 3 executives]

The Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a) (1) of ERISA.

Sincerely,

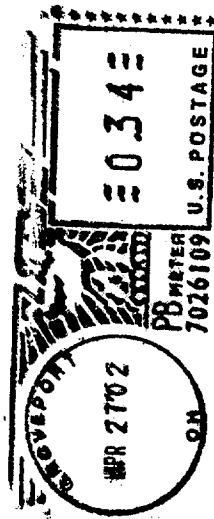
Jack Harper
President

First Service Federal Credit Union

Serving Everyone in Franklin County

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ADDRESS SERVICE REQUESTED



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