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U.S. DEPT. OF LABOR  
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601 E. Kennedy Blvd.  
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April 8, 2002

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

Re: Florida West Coast Credit Union 457 B Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Florida West Coast Credit Union 457 B Plan, the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Florida West Coast Credit Union  
3020 Melburne Blvd  
Tampa, Florida 33605
2. EIN: 59-0703071
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, and there is one employee in such plan at this time.

FLORIDA WEST COAST CREDIT UNION  
3020 MELBURN BLVD  
TAMPA, FLORIDA 33605  
TEL: (813) 621-6957  
FAX: (813) 620-1104

Pursuant to Regulations Section 2520.104-23(b)(2), 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,

A handwritten signature in cursive script that reads "Mary Ott Wood". The signature is written in black ink and is positioned above the typed name.

Mary Ott Wood, President/CEO  
Florida West Coast Credit Union

**Florida  
West Coast  
Credit  
Union**

3020 Melbourne Blvd.  
Tampa, Florida 33605-1600

601 East Kennedy  
Tampa, Florida 33602-4910

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New Port Richey, Florida 34654

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