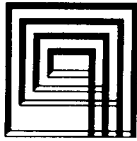


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**HEW FEDERAL CREDIT UNION**

200 Independence Avenue, S.W. • Washington, D.C. 20201 • 202/488-5400

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July 22, 2002

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

Re: Registration Statement Notification

Dear Sir/Madam:

In accordance with Section 29 CFR 2520.104-23 we wish to notify you that the HEW Federal Credit Union has recently established a non-qualified top hat pension plan under IRC Section 457 (b). The plan number is 004, the credit union does operate a defined contribution 401(k) pension benefit plan.

The organization's official information is as follows:

HEW Federal Credit Union  
P.O. Box 25516  
Alexandria, VA 22313  
Phone No. (202) 488-5400  
Federal Tax Identification No. 53-0197027  
Tax Exempt Entity Designation: 501(c)(1)

This Top Hat Plan was established for the benefit of the credit union's executive level employees and covers (4) individuals. These positions qualify as a select group of management or highly compensated employees for this organization.

Thank you for your attention to this matter. Please feel free to contact me if additional information is required.

Sincerely,

Kathleen Geary,  
President/CEO

HEW Federal Credit Union  
400 N. Columbus St., Suite 300  
Alexandria, VA 22314

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