

ATTORNEYS AT LAW

**SW&M**

U.S. DEPT. OF LABOR  
OFFICE OF PUBLIC INQUIRY

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L.J. STYSKAL / DECEASED, 1974 A.O. WIESE JR. / RETIRED FROM THE FIRM, 1987 E.J. MELCHIONE / DECEASED, 1986

September 11, 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: OSU Federal Credit Union

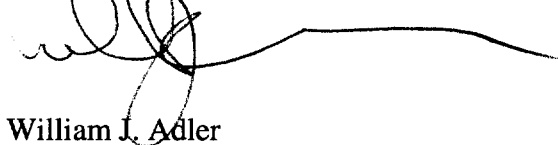
To Whom It May Concern:

Please be advised that we are filing, on behalf of OSU Federal Credit Union the enclosed notice regarding IRC 457(f) deferred compensation plans and Split Dollar Life Insurance Plans for a number of executives at the Credit Union.

If you have any questions, please do not hesitate to call.

Sincerely,

STYSKAL, WIESE & MELCHIONE, LLP



William J. Adler

WJA/kl

Enclosure



# OSU Federal Credit Union

TO: 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

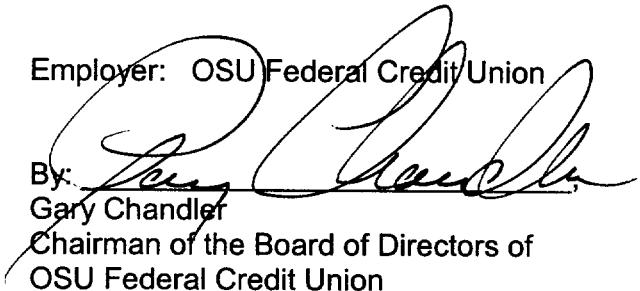
FROM: Employer: OSU FEDERAL CREDIT UNION  
Employer: Federal Tax Identification Number: 930444581  
Address: 1980 NW 9<sup>th</sup> Street  
Corvallis, Oregon 97339

Pursuant to 29 C.F.R. Sec. 2520.104-23(a)(1), we are filing this notice with the Secretary of Labor regarding certain Supplemental Deferred Compensation Plans under IRC Section 457(f) and separate Split Dollar Life Insurance Plans that we have established, and we hereby declare that:

1. The Credit Union has established as of September 1, 2002, separate Supplemental Deferred Compensations Plans under IRC Section 457(f) to provide deferred compensation for five (5) senior executive employees and separate Split Dollar Life Insurance Plans for five (5) senior management employees.
2. Each of the senior employees is a senior executive member of management and is highly compensated.
3. The senior management employees are the only participants in the 457(f) Plans and the Split Dollar Life Insurance Plans at the Credit Union.

Date: August 27, 2002

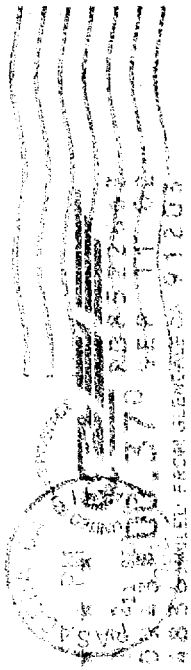
Employer: OSU Federal Credit Union

By:   
Gary Chandler  
Chairman of the Board of Directors of  
OSU Federal Credit Union

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