



® VA PITTSBURGH EMPLOYEES FEDERAL CREDIT UNION

7180 HIGHLAND DRIVE
PITTSBURGH, PA 15206-1297

Phone: (412) 365-4801

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U.S. DEPARTMENT OF LABOR
HEAVY METAL DISCLOSURE
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February 12, 20002
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: VA Pittsburgh Employees Federal Credit Union 457(f) Non-Qualified Deferred Compensation Arrangement

Dear Secretary:

According to Department of Labor Regulations (Section 2520.1040-23), this letter serves as notice that, with respect to the VA Pittsburgh Employees Federal Credit Union 457(f) Non-Qualified Deferred Compensation Arrangement, 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 Regulations Section 3530.1040-23(b):

1. Name and Address of Employer: VA Pittsburgh Employees Federal Credit Union
7180 Highland Drive, Pittsburgh, PA 15206-1297
2. Employer's Identification Number: 25-1021763
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 purpose 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) 457(f) Non-Qualified Deferred Compensation Arrangement: 1 executive

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,

Andrew Skero

President of the Board of Directors

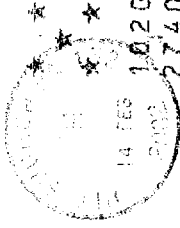
VA Pittsburgh Employees Federal Credit Union

Your savings federally insured to \$100,000 by the NCUA, a U.S. Government Agency



VA PITTSBURGH EMPLOYEES FCU
 7180 HIGHLAND DRIVE
 PITTSBURGH, PA 15206-1297
www.vapghfcu.org

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SECRETARY OF LABOR
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 ADMINISTRATION
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 US DEPT. OF LABOR
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