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February 22, 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

U.S. DEPT. OF LABOR
PENSION AND WELFARE BENEFITS ADMIN.
02 MAR -7 PM 1:21

Re: Maine Savings 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 Maine Savings 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 2520.104-23 (b):

Maine Savings Federal Credit Union, 101 Western Avenue, PO Box 347, Hampden, ME 04444

Employer Identification Number: 01-0267010

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.

The Employer hereby states that it maintains one Plan(s) 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(s) is as follows:

457(f) Non-Qualified Deferred Compensation Arrangement: 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,

A handwritten signature in black ink, appearing to read "J.C. Reed", is written over a faint, larger version of the same signature.

John C. Reed
President/Chief Executive Officer
Maine Savings Federal Credit Union



Maine Savings
FEDERAL CREDIT UNION

P.O. Box 347
Hampden, Maine 04444

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