

MARCIA S. WAGNER, ESQ. & ASSOCIATES, P.C.

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BOR
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February 26, 2002

By Certified Mail No.: 0005 3533 1802

Return Receipt Requested

2520032902992

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

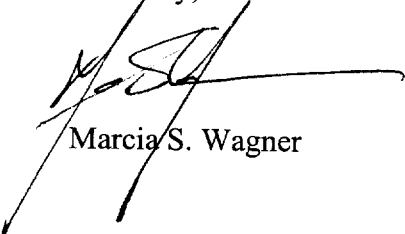
Dear Sir/Madam:

This notice is provided in accordance with Regulations §2520.104-23, to advise you that Eastman Credit Union, 201 S. Wilcox Drive, Kingsport, Tennessee, 37662, Employer Identification Number 62-6039479, maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employees presently covered by the Plan are listed on the attached Schedule A.

Eastman Credit Union will provide plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974.

Thank you for your attention to this matter.

Sincerely,


Marcia S. Wagner

Enclosure

cc: Neil Danehy
Beth Dolan
(Each by U.S. Mail, w/encl.)

SCHEDULE A

EASTMAN CREDIT UNION
EIN #: 62-6039479

Soc. Sec #	Last	First	Date of Hire
	JONES, JR.	OLAN O.	6/13/1977
	VIERS	BOBBY G.	1/1/2002
	DINSMORE	DARYL E.	3/20/1989
	DANEHY, III	C.P. (NEIL)	6/2/1977
	ATKINSON	DAVID W.	1/14/1980
	TUCKER	GARY M.	9/3/1996



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