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February 1, 1994

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

RE: Executive Savings Plan

TO: Secretary of Labor
Washington, D.C.

As the employer shown below, we maintain one or more plans primarily for the purpose of providing deferred compensation benefits for one or more groups of our highly compensated or management employees.

EMPLOYER NAME: Alabama Telco Credit Union

EMPLOYER ADDRESS: 1849 Data Drive
Birmingham, AL 35244

EIN: 630207315

NUMBER OF PLANS MAINTAINED: One

NUMBER OF EMPLOYEES IN EACH PLAN: One


Sam L. Brown
President