



December 9, 1992

2520032033558

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

Dear Sir or Madam:

Sierra Pacific Employees Federal Credit Union hereby supplies the following information pursuant to Department of Labor Regulations paragraph 2520.104-23.

A. Name and Address of Employer:

Sierra Pacific Employees Federal Credit Union
PO Box 10100
Reno, Nevada 89520-0026

B. Employer Identification Number: 88-0059367

C. Company maintains the following plan for a select group of management or highly compensated employees:

Section 457 Deferred Compensation Plan
Number of Participants: 2

Very truly yours,

SIERRA PACIFIC EMPLOYEES FEDERAL CREDIT UNION


By Alf Raits, Operations Manager and Assistant Treasurer

