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Administrator of Retirement and  
Benefit Plans Sponsored by CUNA & Affiliates

**Credit Union  
Benefits Services, Inc.**  
A Member of the Credit Union System

Mailing Address:  
P.O. Box 431  
Madison, WI  
53701-0431

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5710 Mineral Point Road  
Madison, WI  
53705-4454

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Date: DECEMBER 30, 1993

Office of Employee Benefits Security  
Labor-Management Services Administration  
U.S. DEPARTMENT OF LABOR  
Washington, DC 20216

CONTENTS: Alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans maintained by an employer for a select group of management of highly compensated employees, pursuant to the authority of the Secretary of Labor under section 110 of the Act (88 Stat. 851)(29 CFR 2520.104-23).

Statement:

The following employer maintains the "457 RETIREMENT PLAN" primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees...

Employer: Iron Mountain-Kingsford Community Federal Credit Union

Address: 345 S. Carpenter Ave. P.O. Box 2247

City, State, Zip: Kingsford, MI 49802-2247

Federal I.D. Number: 38-1379431

Number of "457 RETIREMENT PLANS" maintained by this employer: 1  
(there is only 1 employee in each plan).

Sincerely,

LORENCE D. WHEELER, President  
Credit Union Benefits Services, Inc. (Plan Administrator)