

# TELEPHONE WORKERS' CREDIT UNION

2520040183465

December 19, 1997

Pension & Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington DC 20210


Dear Sir/Madam:

As required by 29 C.F.R. Sec. 2520.104-23(a) (1), we are filing this notice with the Secretary of Labor regarding the Deferred Compensation Plan we have restated.

The Telephone Workers' Credit Union has restated a Deferred Compensation Plan for employees who are members of a select group of management or who are highly compensated. Eight (8) employees have signed Agreements to defer compensation under this plan.

Employer:	Telephone Workers' Credit Union
Employer Fed Tax I.D.#	04-1896000
Address:	100 High Street, Boston MA 02110

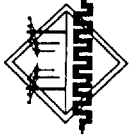
Very truly yours,

  
Dennis R. Banks  
Chief Executive Officer



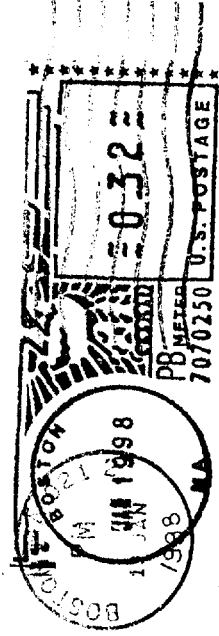
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