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Aliant

U.S. DEPARTMENT OF LABOR
OFFICE OF PENSION AND WELFARE BENEFITS ADMINISTRATION
60 MAY 23 PM 2:32

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May 10, 2000

Secretary of Labor
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

RE: 457(f) Non-Qualified Deferred Compensation Arrangement

Dear Secretary:

According to the Department of Labor Regulations (Section 2520.1040-23), this letter serves as notice that, with respect to the 457(f) Non-Qualified Deferred Compensation Arrangement, the undersigned intends to use the alternative single filing form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (ERISA), which alternative form of compliance is provided in the regulations.

We are providing the following information according to Regulations Section 2520.104-23(b):

1. Name and Address of Employer: Aliant Credit Union, 1625 N Street, Suite A, Lincoln, NE 68521
2. Employer's Employer Identification Number: 47-0222540
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer hereby states that it maintains one Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees in the Plan is as follows:
 - a) Name of Plan and Number of Employees: 457(f) Non-Qualified Deferred Compensation Arrangement: 1 executive

The Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

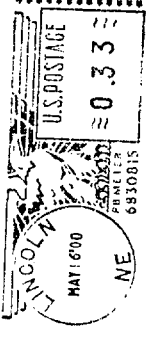
Sincerely,

Stephen D. Meradith

Stephen D. Meradith
Chairman, Board of Directors
Aliant Credit Union



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