

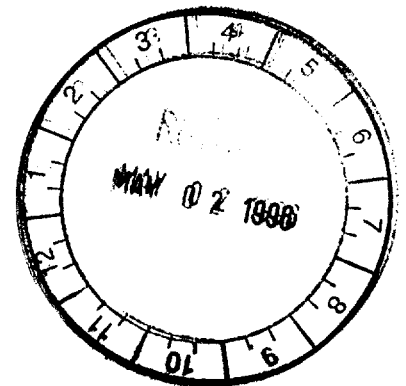
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**Statement to Satisfy the Filing Requirements of
Department of Labor Regulation §2520.104-23**

Employer Information:

Michigan Credit Union League
EIN# 38-0826778
20800 Civic Center Drive
Southfield, Michigan 48076

The taxpayer, Michigan Credit Union League, maintains a plan, Michigan Credit Union League Deferred Compensation Plan, primarily for the purpose of providing deferred compensation for a highly compensated employee, Kenyan E. Bixby. The taxpayer has only one plan of this type. Kenyan E. Bixby is the sole participant in the plan.





MICHIGAN CREDIT UNION LEAGUE

April 25, 1996

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

Dear Sir/Madam:

We have enclosed the statement required under DOL Regulation 2520.104-23 for "top-hat" plans. This statement should satisfy the reporting and disclosure requirements of the Employees Retirement Income Security Act of 1974.

Upon request, we will provide you with the plan document as requested by Section 104(a)(1) of the Act.

If you have any questions, please call me at (810) 352-1250.

Sincerely,

Mary Ann Dunham

Mary Ann Dunham
Vice President
Finance and Administration Group

hmk

c: Kenyan E. Bixby

