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Subiaco Federal Credit Union

P.O. Box 84 • Subiaco, Arkansas 72865 • 1-800-293-0585 • (501) 934-4201 • Fax (501) 934-4642

February 24, 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: Subiaco Federal Credit Union 457(b) Eligible Deferred Compensation Plan

Dear Secretary:

According to Department of Labor Regulations (Section 2520.104-23), this letter serves as notice that, with respect to the Subiaco Federal Credit Union 457(b) Eligible Deferred Compensation Plan, 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):

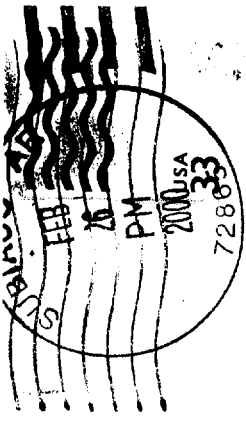
1. Name and Address of Employer: Subiaco Federal Credit Union, 243 Conrad Street, Subiaco, AR 72865.
2. Employer's Employer Identification Number: 71-0325555
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management 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(b) Eligible Deferred Compensation Plan:
One Employee

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,

Anthony Barrow
Manager
Subiaco Federal Credit Union

Subiaco Federal Credit Union
P. O. Box 84
Subiaco, Arkansas 72865-0084



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