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*TO: Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210*

FROM: Susan J. Misener, Chairman of Board

DATE: June 26, 1997

SUBJECT: ERISA Statement

**Semiconductor of Maine Federal Credit Union
Employer Tax Identification # 01-0360246**

As required by 29 C.F.R. Sec. 2520.10423(a)(1), we are filing this notice with the Secretary of Labor regarding the Deferred Compensation Plan we have established.

The Semiconductor of Maine Federal Credit Union has established a Deferred Compensation Plan for employees who are members of a select group of management or who are highly compensated. **One** employee has signed an Agreement to defer compensation under this plan.

The plan is entitled Semiconductor of Maine FCU Deferred Compensation Agreement and Plan.

Dated: June 27, 1997

Employer: Semiconductor of Me FCU

By: 

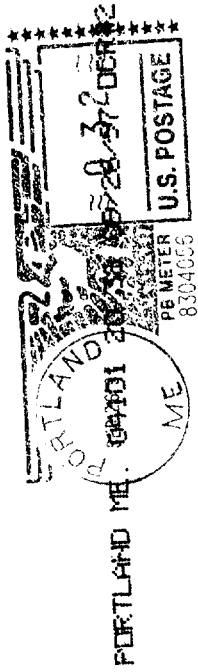
Susan J. Misener

Title: Chairman of Board



NATIONAL OF MAINE
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