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2520043381020

May 25, 2004

CERTIFIED MAIL
RETURN RECEIPT REQUESTED
#7000 0600 0024 1697 9119

Top-Hat Plan Exemption
Employee Benefits Security Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

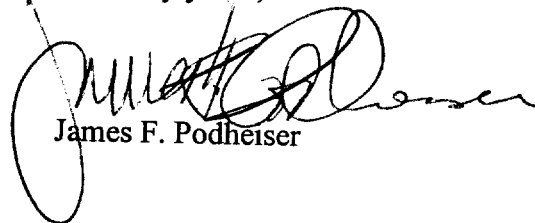
RE: West-Aircomm Federal Credit Union

Dear Sir/Madam:

On behalf of the above-referenced employer and plan administrator, I enclose a "top-hat notice" under 29 CFR Section 2520.104-23.

Please contact the undersigned if you have any questions with respect to this matter.

Sincerely yours,



James F. Podheiser

Enclosure

cc: Raymond Brunner, CEO (with enclosure)

793361

WEST-AIRCOMM FEDERAL CREDIT UNION

**STATEMENT REQUIRED BY
DEPARTMENT OF LABOR
REGULATION SECTION 2520.104-23**

1. Name and address of Employer and Plan Administrator:
West-Aircomm Federal Credit Union
P.O. Box 568
Beaver, PA 15009-0568
2. Employer Identification Number: 25-0997697
3. The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Number of such plans: 1
5. Number of employees covered under the plans: 1
6. The Employer will provide documents to the Secretary upon request as required by Section 104(a)(1) of ERISA.

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FIRST CLASS

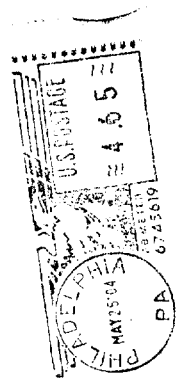
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JFP
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