

STATEMENT AS REQUIRED BY DOL REG. SECTION 2520.104-23(b)

1. Employer's Name: San Diego Firefighters Credit Union

Address: 10509 San Diego Mission Road, Ste. A
San Diego, CA 92108

EIN: 33-0042098

2520043381240

2. The Employer maintains an Executive Retirement Plan for one management/highly compensated employee. The Employer maintains no other nonqualified plans of deferred compensation.



A Legal Professional Association

255 EAST FIFTH STREET, SUITE 2400
CINCINNATI, OHIO 45202-4787
PHONE: 513.721.4532
FAX: 513.762.0000
WWW.KATZTELLER.COM

REUVEN J. KATZ

June 28, 2004

JEROME S. TELLER

GUY M. HILD

ROBERT A. PITCAIRN, JR.

Top Hat Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

ROBERT E. BRANT

RONALD J. GORET

STEPHEN C. KISLING*

JAMES F. MCCARTHY, III

Re: San Diego Firefighters Credit Union

ANDREW R. BERGER**

Dear Sir or Madam:

MARK J. JAHNKE

On behalf of the above employer, we enclose herewith the statement required by DOL Reg. Sec. 2520.104-23(b).

WILLIAM F. RUSSO

If you have any questions concerning this matter, please contact the undersigned.

WILLIAM T. HAYDEN

JOHN R. GIERL

BRUCE A. HUNTER**

Sincerely yours,

BRADLEY G. HAAS

Stephen C. Kisling

DANIEL P. UTT

CYNTHIA L. GIBSON**

TEDD H. FRIEDMAN

SCK/jlw
Enclosure
KTBH:604488.1

SHEILA K. CHRISTIE***

WIJDAN JREISAT

LAURA A. HINEGARDNER**

JOEL S. BRANT

TARA A. GRAUSE**

SHERI E. AUTTONBERRY

JEROME C. BISHOP

ADAM D. COLVIN

OF COUNSEL

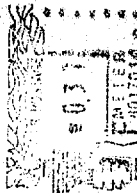
JOSEPH A. BRANT

*ALSO ADMITTED IN FLORIDA
**ALSO ADMITTED IN KENTUCKY
***ALSO ADMITTED IN MAINE
AND KENTUCKY



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