



A Legal Professional Association

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January 4, 2005

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*

Re: Norton Community Credit Union

JAMES F. MCCARTHY, III

Dear Sir or Madam:

ANDREW R. BERGER**

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

MARK J. JAHNKE

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

WILLIAM F. RUSSO

WILLIAM T. HAYDEN

JOHN R. GIERL

Sincerely yours,

BRUCE A. HUNTER**

Stephen C. Kisling

BRADLEY G. HAAS

DANIEL P. UTT

SCK/jlw
Enclosure
KTBH:623841.1

CYNTHIA L. GIBSON**

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WIJDAN JREISAT

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JOSEPH A. BRANT

*ALSO ADMITTED IN FLORIDA
**ALSO ADMITTED IN KENTUCKY

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

1. Employer's Name: Norton Community Credit Union
Address: 295 S. Tippecanoe Avenue
San Bernardino, CA 92408
EIN: 95-1442266
2. The Employer maintains two nonqualified deferred compensation arrangements for a management/highly compensated employee. The Employer maintains no other nonqualified plans of deferred compensation.

KTBH:623839.1

