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FIRST COMMUNITY CREDIT UNION

1702 PARK AVENUE • P.O. BOX 978 • BELoit, WISCONSIN 53511 • (608) 362-9077
140 WEST 7TH STREET • MONROE, WISCONSIN 53566 • (608) 329-7800

January 24, 2005

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

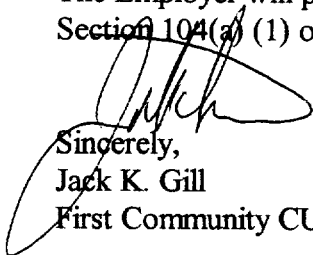
Re: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part I of Title I of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: First Community CU of Beloit
2. Employer Address: 1702 Park Avenue, Beloit WI 53511
3. Employer EIN: 390269470
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Employees in each Plan(s): 1

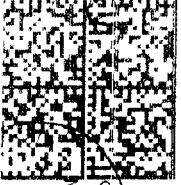
The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA.


Sincerely,
Jack K. Gill
First Community CU of Beloit



1702 PARK AVENUE
P.O. BOX 978
BELOIT, WISCONSIN 53511

Thank You



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