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March 31, 2005

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

Re: Aeroquip Credit Union

Dear Sir or Madam:

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

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

Sincerely yours,

Stephen C. Kising

SCK/jlw  
Enclosure  
KTBH:631391.1

\*ALSO ADMITTED IN FLORIDA  
\*\*ALSO ADMITTED IN KENTUCKY

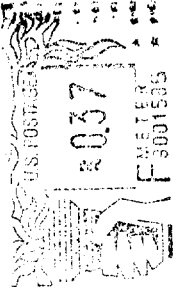
**STATEMENT AS REQUIRED BY DOL REG. SECTION 2520.104-23(b)**

1. Employer's Name: Aeroquip Credit Union  
Address: 901 Plymouth Street  
Jackson, MI 49201  
EIN: 38-2343676
2. The Employer maintains an Executive Retirement Plan for one management/highly compensated employee. The Employer maintains no other nonqualified plans of deferred compensation.

KTBH:631394.1



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