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U.S. DEPT. OF LABOR
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January 5, 2001

Secretary of Labor
Top-Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
US Department of Labor
200 Constitution Avenue, NW
Washington DC 20210

Re: Aurora Schools Federal Credit Union 457 (b) Eligible Deferred Compensation Plan

Dear Secretary:

According to the Department of Labor Regulations (Section 2520.104-23), this letter serves as notice with respect to our "457(b) Eligible Deferred Compensation Plan." The undersigned intends to use, again, the alternative single filing form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employees Retirement Income Security Act of 1974 (ERISA), which alternative forms of compliance is provided in the regulations.

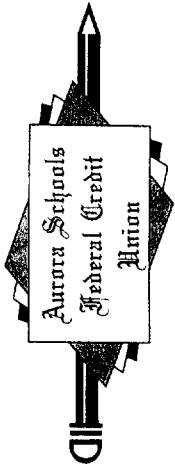
We are providing the following information according to Regulations Section 2520.104-23(b):

1. *Name and Address of Employer:* Aurora Schools Federal Credit Union, 751 Chambers Road, Aurora CO 80011-7151
2. *Employer's Employer Identification Number:* 84-0519975
3. The Employer hereby declares that it maintains the Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The employer hereby states that it maintains the 457(b) Plan, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the number of employees in the Plan is as follows: Aurora Schools Federal Credit Union 's 457(b) Eligible Deferred Compensation Plan: 3 executives

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

Sincerely,

Clifford P. Lushbough
Chairman of the Board



751 Chambers Road
Aurora, Colorado 80011

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