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BROKAW CREDIT UNION

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January 12, 2001

Secretary of Labor
Top-Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20010

RE: BROKAW CREDIT UNION 457(b) Eligible Deferred Compensation Plan.

Dear Secretary:

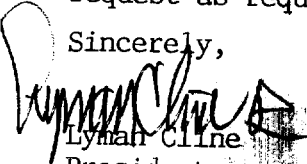
According to Department of Labor Regulations (Section 2520.104-23), this letter serves as notice that, with respect to BROKAW CREDIT UNION 457(b) Eligible Deferred Compensation Plan, the undersigned intends to use the alternative single filing form of compliance with the reporting and disclosure requirements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

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

1. BROKAW CREDIT UNION, P.O. BOX 151, BROKAW, WI 54417.
2. Employer's Employer Identification Number: 39-0936429.
3. The Employer hereby states that it maintains the Plan primarily 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 One (1) Plan(s) primarily for the purpose of providing compensation for a select group of management or highly compensated employees, and the number of employees in the Plan(s) is as follows:
 - (a) 457(b) Eligible Deferred Compensation Plan: (1) executive.

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,


Lynn Cline
President
BROKAW CREDIT UNION

