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December 18, 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. 20210

RE: 457(f) Non-Qualified Deferred Compensation Arrangement

Dear Secretary:

According to the Department of Labor Relations (Section 2520.1040-23), this letter serves as notice that, with respect to the 457(f) Non-Qualified Deferred Compensation Arrangement, the undersigned intends to use the alternative single filing form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (ERISA), which alternative form of compliance is provided in the regulations.

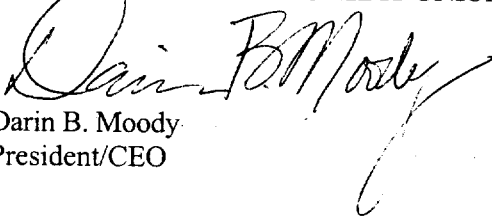
We are providing the following information according to Regulation Section 2520.104-23(b):

1. Name and address of Employer: Utah First Federal Credit Union, 208 East 800 South, Salt Lake City, UT 84111
2. Employer Identification Number: 87-0212719
3. The Employer hereby declares 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 four (4) Plans 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: 457(f) Non-Qualified Deferred Compensation Arrangement: Four (4) 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,

UTAH FIRST FEDERAL CREDIT UNION

  
Darin B. Moody  
President/CEO



Corporate Office  
208 East 800 South  
P.O. Box 2197  
Salt Lake City, Utah 84111

Address Service Requested

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