



RTN Federal Credit Union

600 Main Street, Waltham, MA 02452 • (781) 736-9900 • 1-800-338-0221

May 31, 2005

2520052093078

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: RTN Federal Credit Union 457 (b) Eligible Deferred Compensation Plan

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 1 of Title 1 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: RTN Federal Credit Union
2. Employer Address: 600 Main Street Waltham, MA 02452
3. Employer EIN: 04-6017803
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Name of Plan: 457b
6. Number of Plans: 1
7. Number of Employees in each Plan: 6

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,

Mary M. Wright
Vice President of Human Resources

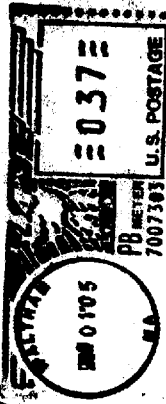




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Address Service Requested



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