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February 22, 2001

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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: Florida Credit Union -  
457(f) Non-Qualified Deferred Compensation  
Arrangement

Dear Secretary:

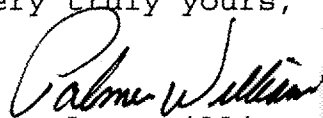
Pursuant to Department of Labor Regulations, my client, Florida Credit Union, the Employer, hereby files the following with respect to its Plan of deferred compensation:

1. Name & Address of Employer: Florida Credit Union, Post Office Box 5549, Gainesville, FL 32627-5549.
2. Federal Employer Identification Number: 59-0773154.
3. The Employer maintains one (1) Plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.

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4. One (1) executive employee is covered by such Plan.

Very truly yours,



F. Palmer Williams  
As Attorney for Florida Credit  
Union

FPW:cmh  
cc: Mr. Mark N. Starr,  
President  
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