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U.S. DEPT. OF LABOR  
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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: MidSouth Federal 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 the MidSouth Federal 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 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 Regulations Section 2520.104-23(b).

1. Name and Address of Employer: MidSouth Federal Credit Union  
4810 Mercer University Drive  
Macon, Georgia 31210
2. Employer's Employer Identification Number: 58-0563828
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 one 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:  
Name of Plan and Number of Employees: 457(b) Eligible Deferred Compensation Plan:  
5 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,

A handwritten signature in black ink, appearing to read "Claude E. Garrett", written over a horizontal line.

Claude E. Garrett  
President  
MidSouth Federal Credit Union

