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REUVEN J. KATZ

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September 26, 2005

ROBERT A. PITCAIRN, JR.

Top Hat Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

ROBERT E. BRANT

RONALD J. GORET

STEPHEN C. KISLING*

JAMES F. MCCARTHY, III

Re: Columbine Federal Credit Union

ANDREW R. BERGER**

Dear Sir or Madam:

MARK J. JAHNKE

On behalf of the above employer, we enclose herewith the statement required by DOL Reg. Sec. 2520.104-23(b).

WILLIAM F. RUSSO*

If you have any questions concerning this matter, please contact the undersigned.

WILLIAM T. HAYDEN

JOHN R. GIERL

BRUCE A. HUNTER**

Sincerely yours,

BRADLEY G. HAAS

Stephen C. Kisling

DANIEL P. UTT

CYNTHIA L. GIBSON**

SCK/jlw
Enclosure
KTBH:644170.1

TEDD H. FRIEDMAN

WIJDAN JREISAT

LAURA A. HINEGARDNER**

JOEL S. BRANT

TARA A. KLEE**

SHERI E. AUTTONBERRY

JEROME C. BISHOP

ADAM D. COLVIN

OF COUNSEL

JOSEPH A. BRANT

*ALSO ADMITTED IN FLORIDA
**ALSO ADMITTED IN KENTUCKY

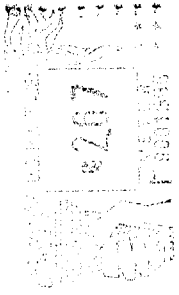
STATEMENT AS REQUIRED BY DOL REG. SECTION 2520.104-23(b)

1. Employer's Name: Columbine Federal Credit Union
Address: 2305 East Arapahoe Road, Suite 234
Centennial, CO 80122
EIN: 84-0521601
2. The Employer maintains a deferred compensation plan for three management/highly compensated employees. The Employer maintains no other nonqualified plans of deferred compensation.



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